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SEVENTH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR *and* GENERAL ASSEMBLY

COLUMBIA, S. C.

1921

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1922

SEVENTH ANNUAL REPORT

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SOUTH CAROLINA TAX COMMISSION

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1921

COLUMBIA, S. C.
GONZALES AND BRYAN, STATE PRINTERS,
1922

LETTER OF TRANSMITTAL

Columbia, S. C., December 1st, 1921.

To His Excellency, Robert A. Cooper, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20th, 1915, as amended at the session of 1916.

Respectfully submitted,

A. W. JONES, Chairman.
J. P. DERHAM, Commissioner.
W. G. QUERY, Commissioner.

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The Seventh Annual Report of the South Carolina Tax Commission to the Governor and General Assembly

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To His Excellency, Robert A. Cooper, Governor, and the General Assembly:

The South Carolina Tax Commission herewith submits its seventh annual report, showing the assessed value of the taxable property of this State in the tables hereinafter set out.

We have heretofore made recommendations and suggestions as to obtaining revenue from different sources, which, we hoped, if adopted, would to some extent relieve the burden upon tangible property, which has heretofore been bearing the entire burden of taxation. Due to the comprehensive report made by your Special Committee on Revenue and Taxation and the awakened public interest on the subject, we do not think it either advisable or desirable to consume space to reiterate those recommendations and suggestions. We anticipate that at the next session of the General Assembly all such matters will be duly considered, and that other sources of revenue not suggested by this Commission will be considered and probably adopted by your honorable body.

It is highly desirable, in our view, that additional sources of revenue be found, so that those who are able and who have enjoyed more largely the privileges and protection of the government be required to contribute to its up-keep revenues commensurate with the benefits enjoyed.

The work of the re-survey of property in the city of Columbia has progressed and been concluded during the present year. The net result has been to correct various errors in the assessment of property and to put upon the tax books considerable property which has heretofore escaped taxation. In the course of this survey it was discovered that some tax payers had paid more than their share of taxes, but the net result has been to greatly increase the public revenue. In making this survey the values fixed by local authority have not been changed or modified, but have been applied to all real property, a considerable amount of which was not on the tax books. The amount of taxes for State, County and municipal purposes to be collected as a result of this survey, within the territory of the City of Columbia, approximate

$500,000.00. This approximate amount will probably be subject to deduction, though not considerable, when delinquent tax payers have an opportunity to present any objection they may have to paying the amount of back taxes found to be due by them.

The expenditures by the State, County and City incurred in making this survey will be returned in back taxes about fifteen times over, and the property will be on the tax books for future taxation.

At the request of the City and County authorities of Spartanburg, the Commission has undertaken a survey in that city similar to the one conducted in Columbia. This latter survey has not progressed sufficiently to enable an accurate forecast of the result. If we may judge, however, from the progress already made, the work of this survey will result in the collection of $150,000.00 in back taxes. If this forecast should prove to be correct, the expenses of that survey will be returned fifteen times over.

We are satisfied if other cities and towns are surveyed in the manner adopted for the survey of Columbia and Spartanburg, that vast revenues will be brought into the treasury of the State, County and municipalities from persons who have heretofore escaped their proportion of taxation, based strictly upon assessments and levies heretofore prevailing.

Two additional field agents were provided at the last session of the Legislature, making four in all. These men have been diligent and their time occupied in field work, principally in examining mercantile property. The force is not sufficient by any means to check up all merchants in the State, with the probable result that some merchants are not assessed as fully as others. However, the net result accomplished through the medium of these men which you have provided has been an increase in mercantile taxable values from $27,400,943.00 in 1919 to $41,815,851.00 in 1921, the Commission, before the work of the Field Agents began having through the system of questionaires it adopted, increased mercantile property from $12,327,068.00 to $27,400,943.00 in 1919. A number of merchants heretofore escaping taxation have been added to the tax lists during the present year, and despite the fact that there were large losses due to depreciation in value of stocks of merchandise and decreased credits, there was only a slight decrease in the assessed values of mercantile property.

The Commission desires to express its appreciation of the

counsel and co-operation of His Excellency, Governor Cooper, and also for the suggestions made by the Joint Legislative Committee on Efficiency and Consolidation. It would, also, appreciate a personal visit to its office, and inquiry into any or all of its acts and doings by each and every member of the General Assembly, especially those who have not heretofore inquired particularly into the conduct of this office. Personal visits by individual members of your honorable body would, no doubt, result in more complete understanding, and assist this Commission in the proper performance of the very difficult duties imposed upon it.

TABLE SHOWING ASSESSMENTS FOR 1921 ON MERCHANTS AND SUNDRY MANUFACTURERS.

Abbeville	$ 359,250
Aiken	552,630
Allendale	238,655
Anderson	1,833.805
Bamberg	513,830
Barnwell	354,035
Beaufort	395,395
Berkeley	258,730
Calhoun	252,000
Charleston	5,404,955
Cherokee	512,125
Chester	608,210
Chesterfield	508,540
Clarendon	556,125
Colleton	850,120
Darlington	1,364,640
Dillon	502,925
Dorchester	350,485
Edgefield	341,760
Fairfield	356,880
Florence	1,717,485
Georgetown	886,386
Greenville	3,580,260
Greenwood	1,063,930
Hampton	522,835
Horry	479,630
Jasper	287,315
Kershaw	403,740
Lancaster	431,050
Laurens	791,815
Lee	477,105
Lexington	426,625
Marion	570,195
Marlboro	757,660
McCormick	222,775
Newberry	629,460
Oconee	389,735
Orangeburg	1,191,348
Pickens	407,735
Richland	3,998,420
Saluda	169,350
Spartanburg	2,284,235
Sumter	1,452,540
Union	678,145
Williamsburg	502,998
York	1,378,090
Total	$41,815,851

CORPORATIONS LICENSE FEES.

TABLE No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business done in South Carolina During the Year Ending December 31, 1920, and Certified to the State Treasurer for the Year 1921.

RAILROAD COMPANIES.

Names of Corporation	Post Office	Gross Earnings Returned by Company.
Alcolu Railroad Co.	Alcolu, S. C.	$ 37 519
Atlantic Coast Line R. R. Co.	Wilmington, N. C.	4 398 982
Augusta-Aiken Ry. & Electric Corp.	Augusta, Ga	195 059
Augusta Northern Ry. Co.	Marion, S. C.	48 579
Bamberg, Ehrhardt & Walterboro R. R. Co.	Bamberg, S. C.	44 321
Bennettsville & Cheraw R. R. Co.	Portsmouth, Va.	98 809
Blue Ridge Railway Co.	Atlanta, Ga.	212 166
Branchville & Bowman R. R. Co.	Branchville, S. C.	
Carolina & Northwestern Ry. Co.	Atlanta, Ga	117 835
Carolina, Clinchfield & Ohio Ry. of S. C.	Johnson City, Tenn.	29 846
Charleston Terminal Co.	Charleston, S. C.	145 692
Charleston & Western Carolina R. R. Co.	Greenwood, S. C.	957 815
Chesterfield & Lancaster R. R. Co.	Portsmouth, Va.	57 562
Columbia, Newberry & Laurens R. R. Co.	Columbia, S. C.	415 852
Charlotte, Monroe & Columbia R. R. Co.	Portsmouth, Va.	13 257
Due West Railway Co.	Due West, S. C.	10 668
Hampton & Branchville R. R. Co.	Hampton, S. C.	74 757
Lancaster & Chester R. R. Co.	Lancaster, S. C.	35 439
Marion & Southern R. R. Co.	Portsmouth, Va.	4 639
Northwestern Railroad Co. of S. C.	Sumter, S. C.	198 711
Orangeburg Railway Co.	Orangeburg, S. C.	24 040
Pickens Railroad Co.	Pickens, S. C.	31 264
Piedmont & Northern Ry. Co.	Charlotte, N. C.	612 094
Raleigh & Charleston R. R. Co.	Portsmouth, Va.	38 220
Seaboard Air Line Ry. Co.	Portsmouth, Va.	2 026 123
Southern Ry. Co.	Atlanta, Ga.	5 862 016
Union & Glenn Springs R. R. Co.	Union, S. C.	75 293
Ware Shoals Railroad Co.	Ware Shoals, S. C.	46 003

TELEPHONE AND TELEGRAPH COMPANIES IN S. C.

TABLE No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business done in South Carolina During the Year Ending December 31, 1920, and Certified to the State Treasurer for the Year 1921.

Name of Corporation	Post Office	Gross Earnings Returned by Company.
Abbeville Telephone Co.	Abbeville, S. C.	$ 8 558
Advance Telephone Co.	North, S. C.	192
American Telephone & Telegraph Co.	195 B'way, N. Y. City	58 962
Beaufort Telephone Co.	Beaufort, S. C.	8 957
Bishopville Telephone Co.	Sumter, S. C.	5 188
Bolen Telephone Co.	Neeses, S. C.	1 296
Boykin Telephone Co.	Boykin, S. C.	
Branchville Telephone Co.	Branchville, S. C.	1 680
Cameron Telephone Co.	Cameron, S. C.	1 500
Chester Telephone Co.	Chester, S. C.	21 268
Citizens Telephone Co.	Lexington, S. C.	3 750
Cope Telephone Co.	Cope, S. C.	2 083
Clarendon Telephone Co.	Manning, S. C.	11 942
Colleton County Telephone Co.	Walterboro, S. C.	
Conway Telephone Co.	Conway, S. C.	4 469
Cordova Telephone Co.	Cordova, S. C.	384
Crescent Telephone Co.	Crescent, S. C.	468

Name of Corporation	Post Office	Gross Earnings Returned by Company.
Cross Keys Telephone Co.	Union, S. C., Rt. No. 2	433
Delmar Telephone Co.	Leesville, S. C.	1 808
Duncan Telephone Co.		
Elloree Telephone Co.	Elloree, S. C.	1 906
Fort Motte Telephone Co.	Fort Motte, S. C.	
Glenn Springs, Telephone Co.	Glenn Springs, S. C.	837
Graniteville Telephone Co.	Graniteville, S. C.	1 120
Greenwood Telephone Co.	Greenwood, S. C.	31 998
Home Telephone Co.	Georgetown, S. C.	21 953
Home Telephone Co.	Loris, S. C.	2 511
Home Telephone Co.	Woodruff, S. C.	
Holly Hill Telephone Co.	Holly Hill, S. C.	3 826
Independent Telephone Co.	Ninety Six, S. C.	3 691
Jasper Telephone Co.	Ridgeland, S. C.	
Johnsonville Telephone Co.	Johnsonville, S. C.	1 100
Kershaw Telephone Co.	Kershaw, S. C.	940
Kingstree Telephone Co.	Kingstree, S. C.	7 086
Lancaster Telephone Co.	Lancaster, S. C.	20 352
Lynchburg Telephone Co.	Sumter, S. C.	940
Laurens Telephone Co.	Laurens, S. C.	13 470
Mayesville Telephone Co.	Sumter, S. C.	1 574
McConnellsville Telephone Co.	McConnellsville, S. C.	516
McCormick Telephone Co.	McCormick, S. C.	2 863
New Zion Telephone Co.	New Zion, S. C.	272
Olanta Telephone Co.	Olanta, S. C.	42
Orangeburg & St. Matthews Tel. Co.	St. Matthews, S. C.	8 000
Palmetto Telephone Co.	Fairfax, S. C.	2 440
Peoples Telephone Co.	Hemmingway, S. C.	868
Piedmont Telephone & Telegraph Co.	Gastonia, N. C.	47 101
Pinewood Telephone Co.	Pinewood, S. C.	850
Polk County Telephone Co.	Tryon, N. C.	993
Pomaria Telephone Co.	Pomaria, S. C.	1 150
Postal Telegraph & Cable Co.	253 B'way, N. Y. City	18 822
Richburg Telephone Co.	Richburg, S. C.	455
Rock Hill Telephone Co.	Rock Hill, S. C.	27 784
Rowesville Telephone Co.	Rowesville, S. C.	642
Ruby Telephone Co.	Ruby, S. C.	700
Saluda Public Service Co.	Saluda, S. C.	3 500
Southern Bell Telephone and Telegraph Co.	Atlanta, Ga.	1 582 472
Springfield, Salley & Wagener Telephone Co.	Springfield, S. C.	7 392
Sumter Telephone Co.	Sumter, S. C.	43 795
Travelers Rest Telephone Co.	Travelers Rest, S. C.	66
Troy Telephone Co.	Troy, S. C.	602
Townville Telephone Co	Townville, S. C.	350
Williston Telephone Co.	Williston, S. C.	4 200
Western Union Telegraph Co.	195 B'way, N. Y. City	183 838
Winnsboro Telephone Co.	Winnsboro, S. C.	3 753

WATER, LIGHT AND POWER COMPANIES.

TABLE No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business done in South Carolina During the Year Ending December 31, 1920, and Certified to the State Treasurer for the Year 1921.

Name of Corporation	Post Office	Gross Earnings Returned by Company.
Anderson Gas & Utilities Co.	Anderson, S. C.	$ 42 358
Belton Power Co.	Belton, S. C.	80 658
Black River Water Co.	Georgetown, S. C.	21 498
Brodie Light & Power Co.	Leesville, S. C.	5 713

Name of Corporation	Post Office	Gross Earnings Returned by Company.
Carolina Light & Power Co.	Aiken, S. C.	53 465
Catawba Power Co.	Charlotte, N. C.	147 149
Charleston Consolidated Ry. Gas & Elec. Co.	Charleston, S. C.	
Light Department		479 651
Gas Department		779 854
Columbia Gas Light Co.	Columbia, S. C.	269 578
Columbia Ry. Gas & Electric Co.	Columbia, S. C.	
Light Department		302 678
Power Department		158 488
Conneross Light & Power Co.	Newry, S. C.	10 243
Due West Light & Power Co.	Due West, S. C.	1 000
Edisto Public Service Co.	Denmark, S. C.	16 700
Elloree Electric Light Co.	Elloree, S. C.	5 365
Enoree Power Co.	Wellford, S. C.	32 091
Florence Gas Co.	Florence, S. C.	52 244
Georgetown Ry. & Lighting Co.	Georgetown S. C.	29 589
Georgia-Carolina Power Co.	Augusta, Ga.	114 862
Great Falls Power Co.	Charlotte, N. C.	1 136 906
Hartsville Electric & Water Co.	Hartsville, S. C.	18 952
Ivy Water, Light & power Co.	Pickens, S. C.	3 300
Kingstree Electric Light & Ice Co.	Kingstree, S. C.	25 951
Lancaster Light & Power Co.	Lancaster, S. C.	23 369
Lexington Elec. Light & Power Co.	Lexington, S. C	6 142
Lockhart Power Co.	Lockhart, S. C.	62 081
North Charleston Water & Light Co.	Charleston, S. C.	14 395
North Electric Light & Power Co.	North, S. C.	1 866
Palmetto Power & Light Co.	Raleigh, N. C.	576 860
Parr Shoals Power Co.	Columbia, S. C.	334 669
Pendleton Electric Light Co.	Autun, S. C.	3 568
Quattlebaum Light & Ice Co.	Conway, S. C.	17 140
Reedy River Power Co.	Laurens, S. C.	52 105
Rock Hill Gas Co.	Rock Hill, S. C.	41 051
South Carolina Light, Power & Ry. Co.	Spartanburg, S. C.	695 665
Southern Power Co.	Charlotte, N. C.	1 596 719
Southern Public Utilities Co.	Charlotte, N. C.	991 827
Springfield Electric Light & Power Co.	Springfield, S. C.	2 734
Sullivan Power Co.	Laurens, S. C.	6 744
Sumter Gas & Power Co.	Sumter, S. C.	66 046
Union Mfg. & Power Co.	Union, S. C.	128 012
Wateree Power Co.	Charlotte, N. C.	738 999
Wateree Electric Co.	Charlotte, N. C.	402 240
West Pelzer Public Service Co.	Pelzer, S. C.	
Walhalla Light & Power Co.	Walhalla, S. C.	4 503
Yadkin River Power Co.	Raleigh, N. C.	55 119
Saluda Public Service Co.	Saluda, S. C.	6 908

NAVIGATION COMPANIES.

TABLE No. I.—Assessment of the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business done in South Carolina During the Year Ending December 31, 1920, and Certified to the State Treasurer for the Year 1921.

Name of Corporation	Post-office	Gross Earnings Returned by Company
Black River Mingo Steamboat Co.	Rhems, S. C.	$ 10 275
Charleston-Isle of Palms Traction Co.	Charleston, S. C.	204 358
Stevens Lines Co.	Yonges Island, S. C.	31 315
Waccamaw Transportation Co.	Georgetown, S. C.	17 270
Georgetown & Conway Steamboat Co.	Georgetown, S. C.	7 612

STREET RAILWAY COMPANIES.

TABLE No. 1.—Assessment on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business done in South Carolina During the Year Ending December 31, 1920, and Certified to the State Treasurer for the Year 1921.

Name of Corporation	Post-office	Gross Earnings Returned by Company
Charleston Consolidated Ry. & Light Co.	Charleston, S. C.	$ 928 484
Columbia Ry., Gas & Electric Co.	Columbia, S. C.	439 528
Southern Public Utilities Co.	Charlotte, N. C.	354 963

PULLMAN AND EXPRESS COMPANIES.

Name of Corporation	Post-office	Gross Earnings Returned by Company
American Railway Express Co.	Chattanooga, Tenn.	$ 396 341
The Pullman Co.	Chicago, Ill.	77 352

RECAPITULATION.

Railroad Companies	$ 15 812 261
Express and Pullman Campanies	473 693
Water, Light & Power Companies	9 617 080
Street Railway Companies	1 722 975
Telephone and Telegraph Companies	2 189 658
Navigation Companies	270 830
Totals	$ 30 086 497

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1921.

Counties and Names of Banks.	Location.	Returned, 1921.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
ABBEVILLE COUNTY								
Bank of Antreville	Antreville, S. C.	$7 362	$7 362	.....	$7 362	$3 092	$3 092	$3 092
Bank of Donalds	Donalds, S. C.	39 905	41 935	3 500	38 435	16 143	1 200	14 943
Bank of Due West	Due West, S. C.	44 265	50 209	6 571	43 638	18 328	600	17 728
County Savings Bank	Abbeville, S. C.	25 000	25 000	.....	25 000	10 500	.....	10 500
Farmers Bank	Abbeville, S. C.	103 921	104 689	25 000	79 689	33 469	2 580	29 729
Farmers & Merchants Bank	Due West, S. C.	26 603	26 603	.....	26 603	11 173	.....	11 173
Lowndesville Banking Company	Lowndesville, S. C.	27 106	27 106	6 250	20 856	8 760	1 250	7 510
National Bank of Abbeville	Abbeville, S. C.	111 093	114 181	26 250	87 931	36 931	8 780	28 151
Operatives Trust Company	Abbeville, S. C.	7 705	7 705	1 602	6 103	2 563	.....	2 563
Peoples Savings Bank	Abbeville, S. C.	50 861	50 861	10 900	39 961	16 784	5 000	11 784
Planters Bank	Abbeville, S. C.	54 718	54 718	.....	54 718	22 982	2 000	20 982
	Totals Abbeville County	$498 539	$510 369	$80 073	$430 296	$180 725	$22 570	$158 155
AIKEN COUNTY								
Bank of Graniteville	Graniteville, S. C.	$43 703	$43 703	$8 750	$34 953	$14 680	$3 400	$11 280
Bank of Monetta	Monetta, S. C.	22 000	22 000	.....	22 000	9 240	3 034	6 206
Bank of Western Carolina	Aiken, S. C.	151 446	151 446	.....	151 446	63 607	31 420	32 187
Bank of Western Carolina	Ellenton, S. C.	16 586	16 586	.....	16 586	6 966	3 440	3 526
Bank of Western Carolina	Salley, S. C.	39 000	39 000	.....	39 000	16 380	2 300	14 080
Bank of Western Carolina	Wagener, S. C.	33 000	33 000	.....	33 000	13 860	1 700	12 160
Bank of Western Carolina	N. Augusta, S. C.	57 000	57 000	.....	57 000	23 940	4 240	19 700
Bank of Windsor	Windsor, S. C.	26 221	26 221	.....	26 221	11 013	1 550	9 463
Citizens Bank	Aiken, S. C.	51 341	51 341	.....	51 341	21 563	.....	21 563
Farmers & Merchants Bank	Aiken, S. C.	86 549	86 549	21 250	65 299	27 426	10 800	16 626
First National Bank	Aiken, S. C.	85 932	85 932	.....	85 932	36 091	6 300	29 791
First National Bank	Wagener, S. C.	76 538	79 038	18 750	60 288	25 321	2 220	23 101
	Totals Aiken County	$689 316	$691 816	$48 750	$643 066	$270 087	$70 404	$199 683
ALLENDALE COUNTY								
Allendale Bank	Allendale, S. C.	$42 628	$42 628	.....	$42 628	$17 904	$2 049	$15 855
Citizens Bank	Allendale, S. C.	40 154	40 154	9 500	30 654	12 875	3 257	9 618
Citizens Bank	Fairfax, S. C.	59 354	59 354	.....	59 354	24 929	4 380	20 549
First National Bank	Allendale, S. C.	64 500	64 500	14 375	50 125	21 050	700	20 353

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S., C., BY THE S. C. TAX COMMISSION FOR YEAR 1921.—Con.

Counties and Names of Banks.	Location.	Returned, 1921.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
CHARLESTON COUNTY.—Con								
Charleston Savings Institution	Charleston, S. C.	169 264	169 264	37 500	131 764	55 341	5 100	50 241
Charleston Trust Company	Charleston, S. C.	28 657	28 657	6 250	22 407	9 411	.....	9 411
Citizens Bank	Charleston, S. C.	143 812	154 334	31 250	123 084	51 695	19 950	31 745
City Bank & Trust Company	Charleston, S. C.	54 000	68 836	13 500	55 336	23 241	7 000	16 241
Commercial National Bank	Charleston, S. C.	303 697	303 697	71 250	232 447	97 628	27 700	69 928
Dime Bank & Trust Company	Charleston, S. C.	268 669	278 484	49 150	229 334	96 320	31 000	65 320
Enterprise Bank	Charleston, S. C.	75 000	76 973	18 750	58 223	24 454	13 440	11 014
Exchange Banking & Trust Company.	Charleston, S. C.	222 541	227 149	50 000	177 149	74 403	12 000	62 403
First National Bank	Charleston, S. C.	773 215	791 215	125 000	666 215	279 810	16 800	263 010
Liberty Bank	Charleston, S. C.	60 000	63 944	13 750	50 194	21 081	13 100	7 981
Miners & Merchants Bank	Charleston, S. C.	79 645	80 830	15 625	65 205	27 386	4 000	23 386
Peoples National Bank	Charleston, S. C.	911 147	961 147	225 000	736 147	309 182	101 050	208 132
Port City Bank	Charleston, S. C.	12 426	12 626	2 125	10 501	4 410	.....	4 410
Security Savings Bank	Charleston, S. C.	75 801	77 440	18 750	58 690	24 650	12 800	11 850
S. C. Loan & Trust Company	Charleston, S. C.	148 388	148 388	.....	148 388	62 323	16 335	45 988
S. C. Loan & Trust Company's Bank	Charleston, S. C.	53 782	54 282	13 375	40 907	17 181	.....	17 181
	Totals Charleston County	$6 545 766	$3 737 097	$1 379 080	$5 358 017	$2 250 368	$343 875	$1 906 493
CHEROKEE COUNTY								
American State Bank	Gaffney, S. C.	$69 018	$71 418	$2 600	$68 818	$28 904	$5 600	$23 304
Bank of Blacksburg	Blacksburg, S. C.	69 949	69 949	.....	69 949	29 379	1 300	28 079
Cherokee Savings Bank	Gaffney, S. C.	48 258	48 581	500	48 081	20 194	1 200	18 994
First National Bank	Gaffney, S. C.	268 677	277 725	45 000	232 725	97 745	52 00	92 545
Merchants & Planters National Bank	Gaffney, S. C.	216 222	222 325	43 750	178 575	75 002	3 700	71 302
Citizens Bank	Blacksburg, S. C.	17 750	19 333	.....	19 333	8 120	200	7 920
	Totals Cherokee County	$689 874	$709 331	$91 850	$617 480	$259 344	$17 200	$242 144
CHESTER COUNTY								
Bank of Blackstock	Blackstock, S. C.	$7 561	$22 000	$1 575	$20 425	$8 579	.....	$8 579
Bank of Great Falls	Great Falls, S. C.	57 378	57 378	.....	57 378	24 099	.....	24 099
Commercial Bank	Chester, S. C.	190 000	192 800	47 500	145 300	61 026	14 280	46 746
National Exchange Bank	Chester, S. C.	183 837	195 837	43 750	152 087	63 877	5 700	58 177
Peoples National Bank	Chester, S. C.	100 000	114 622	25 000	89 622	37 641	4 200	33 441

Ehrhardt Banking Company	Ehrhardt, S. C.	63 900	68 022	15 625	52 397	22 007	900	21 107
First National Bank	Bamberg, S. C.	34 500	34 500	8 375	26 125	10 973	.....	10 973
Farmers & Merchants Bank	Ehrhardt, S. C.	85 472	11 552	.....	11 552	4 852	900	3 952
Peoples Bank	Bamberg, S. C.	50 275	50 275	12 000	38 275	16 076	1 700	14 376
	Totals Bamberg County	$677 061	$623 353	$96 174	$527 179	$221 417	$11 000	$210 417
BARNWELL COUNTY								
Bank of Kline	Kline, S. C.	$17 509	$17 509	.....	$17 509	$7 354	$1 000	$6 354
Bank of Western Carolina	Barnwell, S. C.	87 000	87 000	.....	87 000	36 540	.....	36 540
Bank of Western Carolina	Blackville, S. C.	56 000	56 000	.....	56 000	23 520	.....	23 520
Bank of Williston	Williston, S. C.	63 471	65 971	15 000	50 971	21 408	.....	21 408
Commercial Bank	Blackville, S. C.	32 000	32 152	.....	32 152	13 504	1 100	12 404
Farmers & Merchants Bank	Dunbarton, S. C.	20 700	20 700	5 175	15 525	6 521	1 100	5 421
Farmers & Merchants Bank	Williston, S. C.	31 000	31 000	.....	31 000	13 020	4 000	9 020
First National Bank	Barnwell, S. C.	58 500	59 829	14 375	45 454	19 091	4 000	15 091
Home Bank	Barnwell, S. C.	46 396	46 605	10 000	36 603	15 373	5 000	10 373
	Totals Barnwell County	$412 576	$416 764	$44 550	$372 214	$156 331	$16 200	$140 131
BEAUFORT COUNTY								
Beaufort Bank	Beaufort, S. C.	$99 967	$99 967	$23 125	$76 842	$32 274	$4 620	$27 654
Bank of Yemassee	Yemassee, S. C.	13 595	13 595	2 937	10 658	4 476	800	3 676
Peoples Bank	Beaufort, S. C.	110 665	111 115	25 000	86 115	36 168	6 000	30 168
	Totals Beaufort County	$224 227	$224 677	$51 062	$173 615	$72 918	$11 420	$61 498
BERKELEY COUNTY								
Bank of St. Stephens	St. Stephens, S. C.	$21 520	$21 520	.....	$21 520	$9 038	.....	$9 038
Farmers & Merchants Bank	Moncks Corner, S. C.	39 251	41 596	8 750	32 846	13 795	1 360	12 435
Peoples Bank	Moncks Corner, S. C.	25 225	25 225	.....	25 225	10 595	.....	10 595
	Totals Berkeley County	$85 996	$88 341	$8 750	$79 591	$33 428	$1 360	$32 068
CALHOUN COUNTY								
Bank of Cameron	Cameron, S. C.	$56 801	$56 801	$11 700	$45 101	$18 942	.....	$18 942
Farmers Bank	Fort Motte, S. C.	9 600	9 700	2 275	7 425	3 119	1 000	2 119
Farmers Bank and Trust Company	St. Matthews, S. C.	86 314	86 314	.....	86 314	36 252	2 700	33 552
Home Bank	St. Matthews, S. C.	84 500	84 500	.....	84 500	35 490	4 500	30 990
St. Matthews National Bank	St. Matthews, S. C.	218 083	220 839	35 250	185 589	77 947	9 900	68 047
	Totals Calhoun County	$455 298	$458 154	$49 225	$408 929	$171 750	$18 100	$153 650
CHARLESTON COUNTY								
Charleston Mutual Savings Bank	Charleston, S. C.	$19 232	$19 232	$2 805	$16 427	$6 899	.....	$6 899
Peoples Federation Bank	Charleston, S. C.	15 470	15 470	.....	15 470	6 497	$450	6 047
Atlantic National Bank	Charleston, S. C.	279 388	280 168	60 000	220 168	92 471	9 000	83 471
Atlantic Savings Bank	Charleston, S. C.	494 807	494 807	75 000	419 807	176 320	17 040	159 280
Bank of Charleston, N. B. A.	Charleston, S. C.	1 912 568	1 967 568	450 000	1 517 568	637 379	11 000	626 379
Bank of McClellanville	McClellanville, S. C.	18 500	19 354	.....	19 354	8 129	3 160	4 969
Carolina Savings Bank	Charleston, S. C.	415 757	432 232	100 000	333 232	139 957	22 950	117 007
Charleston Fidelity Corporation	Charleston, S. C.	10 000	10 000	.....	10 000	4 200	.....	4 200

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S., C., BY THE S. C. TAX COMMISSION FOR YEAR 1921.—Con.

Counties and Names of Banks.	Location.	Returned, 1921.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value or Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
DARLINGTON COUNTY.—Con.								
Lamar National Bank	Lamar, S. C.	41 759	41 989	10 250	31 739	13 330	800	12 590
Merchants & Planters Bank	Lamar, S. C.	60 000	60 000	.....	60 000	25 200	.....	25 200
Peoples Bank	Darlington, S. C.	157 419	161 599	32 500	129 099	54 222	7 295	46 927
Peoples Bank	Hartsville, S. C.	80 000	80 028	.....	80 028	33 612	3 975	29 637
Merchants & Planters Bank	Hartsville, S. C.	50 000	50 000	.....	50 000	21 000	.....	21 000
	Totals Darlington County	$998 710	$1 022 824	$157 177	$865 647	$363 571	$48 626	$314 945
DILLON COUNTY								
Bank of Dillon	Dillon, S. C.	$160 600	$160 600	$37 500	$123 100	$51 702	$3 200	$48 502
Bank of Latta	Latta, S. C.	50 854	50 854	.....	50 854	21 359	4 000	17 359
Bank of Little Rock	Little Rock, S. C.	30 355	32 384	1 351	31 033	13 034	105	12 929
Farmers & Merchants Bank	Latta, S. C.	63 000	63 000	.....	63 000	26 460	3 600	22 860
First National Bank	Dillon, S. C.	103 957	109 902	25 750	84 152	35 344	1 200	34 144
Peoples Bank	Dillon, S. C.	76 563	76 563	9 550	67 013	28 145	2 850	25 295
Bank of Lakeview	Lakeview, S. C.	75 000	80 013	9 700	70 313	29 531	400	29 131
Bank of Fork	Fork, S. C.	8 525	8 525	.....	8 525	3 581	.....	3 581
Union Bank & Trust Company	Lakeview, S. C.	25 427	25 427	.....	25 427	10 679	.....	10 679
	Totals Dillon County	$594 281	$607 268	$83 851	$523 417	$219 835	$15 355	$204 480
DORCHESTER COUNTY								
Bank of Dorchester	Summerville, S. C.	$71 322	$71 322	$15 000	$56 322	$23 655	$5 180	$18 475
Bank of Reevesville	Reevesville, S. C.	32 747	32 747	2 005	30 742	12 912	875	12 037
Bank of Ridgeville	Ridgeville, S. C.	23 251	23 251	5 250	18 001	7 560	1 680	5 880
Bank of St. George	St. George, S. C.	70 876	70 876	16 250	54 626	22 943	4 000	18 943
Bank of Summerville	Summerville, S. C.	32 479	34 109	7 750	26 359	11 071	4 300	6 771
Citizens Bank	St. George, S. C.	56 786	56 786	10 750	46 036	19 335	500	18 835
Farmers Bank	St. George, S. C.	35 144	35 144	7 250	27 894	11 715	5 700	6 015
Peoples Bank	Harleyville, S. C.	20 808	20 808	3 093	17 715	7 440	930	6 510
	Totals Dorchester County	$343 413	$345 043	$67 348	$277 695	$116 631	$23 165	$93 466
EDGEFIELD COUNTY								
Bank of Edgefield	Edgefield, S. C.	$92 799	$92 799	$23 100	$69 699	$29 274	$2 100	$27 174
Bank of Johnston	Johnston, S. C.	177 037	177 037	16 200	160 837	67 552	.....	67 552
Bank of Trenton	Trenton, S. C.	64 440	65 690	2 000	63 690	26 750	1 100	25 650
Bank of Western Carolina	Johnston, S. C.	22 497	22 497	.....	22 497	9 449	.....	9 449

Farmers Bank	Edgefield, S. C.	184 552	184 552	.....	184 552	77 512	1 890	75 622
Farmers & Merchants Bank	Johnston, S. C.	126 275	126 275	.....	126 275	53 036	.....	53 036
Peoples Bank	Edgefield, S. C.	62 200	62 200	.....	62 200	26 292	.....	26 292
	Totals Edgefield County	$730 200	$731 450	$41 300	$690 150	$289 865	$5 090	$284 775
FAIRFIELD COUNTY								
Bank of Fairfield	Winnsboro, S. C.	$86 635	$86 635	$20 000	$66 635	$27 987	$16 500	$11 487
Bank of Ridgeway	Ridgeville, S. C.	83 616	86 116	18 750	67 366	28 294	.....	28 294
Bank of Shelton	Shelton, S. C.	25 000	28 509	2 224	26 285	11 040	.....	11 040
Farmers & Merchants Bank	Ridgeway, S. C.	40 700	40 700	.....	40 700	17 094	.....	17 904
Merchants & Planters Bank	Winnsboro, S. C.	82 172	84 672	20 000	64 672	27 162	200	26 962
Winnsboro Bank	Winnsboro, S. C.	190 000	197 500	47 500	150 000	63 000	14 100	48 900
	Totals Fairfield County	$508 123	$524 132	$108 474	$415 658	$174 577	$30 800	$143 777
FLORENCE COUNTY								
Bank of Johnsonville	Johnsonville, S. C.	$25 000	$25 000	.....	$25 000	$10 500	$1 000	$9 500
Farmers & Merchants Bank	Johnsonville, S. C.	50 500	52 258	8 725	43 533	18 284	1 700	16 584
Bank of Florence	Florence, S. C.	111 881	111 881	27 750	84 131	35 335	8 000	27 335
Bank of Pamplico	Pamplico, S. C.	26 250	26 617	6 562	20 055	8 423	3 500	4 923
Bank of Timmonsville	Timmonsville, S. C.	120 532	128 557	.....	128 557	53 994	.....	53 994
Citizens Bank	Timmonsville, S. C.	128 500	128 500	30 000	98 500	41 370	.....	41 370
Commercial & Savings Bank	Florence, S. C.	350 023	350 023	.....	350 023	147 010	10 190	136 820
Farmers Bank	Olanta, S. C.	75 888	75 888	7 500	68 388	28 723	2 160	26 563
Farmers & Mechanics Bank	Florence, S. C.	301 289	308 535	75 000	233 535	98 085	7 855	90 230
Farmers & Merchants Bank	Cowards, S. C.	40 936	42 544	9 410	33 134	13 916	.....	13 916
Farmers & Merchants Bank	Pamplico, S. C.	40 000	40 000	10 000	30 000	12 600	2 625	9 975
Farmers & Merchants National Bank.	Lake City, S. C.	153 000	154 658	37 500	117 158	49 206	6 888	42 318
First National Bank	Florence, S. C.	221 262	221 262	50 000	171 262	71 930	5 520	66 410
First National Bank	Olanta, S. C.	63 126	63 126	.....	63 126	26 513	2 422	24 091
Palmetto Bank & Trust Company	Florence, S. C.	67 029	67 029	.....	67 029	28 150	12 000	16 150
Peoples Bank	Scranton, S. C.	43 930	43 930	.....	43 930	18 451	7 750	10 701
*Peoples Saving Bank & Trust Co.	Florence, S. C.	36 813	36 813	.....	36 813	15 461	20 071	20 071
Peoples Bank	Timmonsville, S. C.	82 000	82 000	.....	82 000	34 440	.....	34 440
Peoples Bank	Lake City, S. C.	100 669	100 669	.....	100 669	42 281	.....	42 281
	Totals Florence County	$2 038 628	$2 059 290	$262 447	$1 796 843	$754 672	$91 681	$687 672
GEORGETOWN COUNTY								
Bank of Andrews	Andrews, S. C.	$112 077	$120 077	$3 500	$116 577	$48 962	$3 235	$45 727
Bank of Georgetown	Georgetown, S. C.	230 360	230 360	50 000	180 360	75 751	14 000	61 751
Farmers & Merchants Bank	Andrews, S. C.	57 520	63 065	.....	63 065	26 487	4 200	22 287
Farmers & Merchants Bank	Georgetown, S. C.	100 740	106 324	25 010	81 314	34 152	2 100	32 052
Peoples Bank	Georgetown, S. C.	143 000	143 000	35 000	108 000	45 360	80	45 280
Planters & Mechanics Bank	Georgetown, S. C.	50 698	50 698	.....	50 698	21 298	2 500	18 793
	Totals Georgetown County	$694 395	$713 524	$113 510	$600 014	$252 005	$26 115	$225 890

*The assessed value of real estate exceeds taxable value of the shares of stock.

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GREENVILLE COUNTY								
American Bank	Greenville, S. C.	$146 191	$150 251	$1 000	$149 251	$62 685	$3 500	$59 185
Bank of Commerce	Greenville, S. C.	469 995	482 058	3 130	478 928	201 150	.....	201 150
Bank of Conestee	Conestee, S. C.	14 644	14 644	500	14 144	5 940	.....	5 940
Bank of Fountain Inn	Fountain Inn, S. C.	97 859	101 635	14 350	87 285	36 660	2 000	34 660
Bank of Greer	Greer, S. C.	102 977	118 486	.....	118 486	49 764	3 000	46 764
Bank of Piedmont	Piedmont, S. C.	53 779	57 637	6 534	51 103	21 463	.....	21 463
Bank of Simpsonville	Simpsonville, S. C.	42 528	42 528	.....	42 528	17 862	250	17 612
Bank of Woodville	Woodside, S. C.	11 093	12 003	1 105	10 898	4 577	.....	4 577
Brandon Community Bank	Greenville, S. C.	8 477	9 680	305	9 375	3 938	.....	3 938
Citizens Bank	Taylors, S. C.	15 652	17 632	3 750	13 873	5 827	.....	5 827
Textile Bank	Greenville, S. C.	13 620	13 620	.....	13 620	5 720	.....	5 720
Farmers Bank	Simpsonville, S. C.	31 250	31 250	.....	31 250	13 125	.....	13 125
Farmers Bank	Travelers Rest, S. C.	29 813	30 373	1 000	29 373	12 337	500	11 837
**Farmers & Merchants Bank	Greenville, S. C.	84 439	90 393	20 000	70 393	29 565	.....	29 565
First National Bank	Greenville, S. C.	271 617	283 285	50 000	233 285	97 980	6 000	91 980
Norwood National Bank	Greenville, S. C.	1 422 965	1 595 743	300 000	1 295 743	544 212	625	543 587
Peoples Bank	Fountain Inn, S. C.	76 800	79 950	398	79 552	33 412	150	33 262
Peoples Bank	Greer, S. C.	33 415	33 415	5 000	28 415	11 934	2 000	9 934
Peoples National Bank	Greenville, S. C.	475 343	475 343	100 000	375 343	157 644	.....	157 644
Piedmont Saving & Trust Company	Greenville, S. C.	79 419	87 589	12 606	74 983	31 493	.....	31 493
Planters Savings Bank	Greer, S. C.	104 605	104 605	25 000	79 605	33 434	1 000	32 434
*Woodside National Bank	Greenville, S. C.	220 714	234 726	55 000	179 726	75 485	.....	75 485
Farmers Bank & Trust Company	Greer, S. C.	60 565	60 365	.....	60 365	25 353	.....	25 353
	Totals Greenville County	$3 867 560	$4 127 202	$599 678	$3 527 524	$1 481 560	$19 025	$1 462 535
GREENWOOD COUNTY								
American Bank	Greenwood, S. C.	$102 538	$102 538	.....	$102 538	$43 066	.....	$43 066
Bank of Greenwood	Greenwood, S. C.	234 664	234 664	$50 000	184 664	77 559	$5 000	72 559
Bank of Hodges	Hodges, S. C.	24 188	25 593	.....	25 593	10 740	900	9 849
Bank of Ninety-Six	Ninety-Six, S. C.	60 122	64 122	750	63 372	26 616	2 000	24 616
Bank of Coronaca	Coronaca, S. C.	26 160	26 160	.....	26 160	10 987	.....	10 987
Bank of Troy	Troy, S. C.	41 374	41 807	.....	41 807	17 559	1 100	16 459

**Farmers & Merchants Bank, Greenville subsequently increased to $36,597.

*The Woodside National Bank, Greenville, subsequently increased to $98,485.

Bank of Ware Shoals	Ware Shoals, S. C.	133 952	144 436	35 000	109 466	45 976	.....	45 976
Cambridge Bank	Ninety-Six, S. C.	86 535	96 628	4 550	92 078	38 673	900	37 773
Commercial Bank	Greenwood, S. C.	138 311	143 387	10 000	133 387	56 023	.....	56 023
Farmers & Merchants Bank	Greenwood, S. C.	207 833	207 833	.....	207 833	87 290	.....	87 290
National Loan & Exchange Bank	Greenwood, S. C.	178 751	189 751	30 000	159 751	67 095	25 900	41 195
Peoples Bank	Hodges, S. C.	31 181	31 181	460	30 721	12 903	.....	12 903
	Totals Greenwood County	$1 265 610	$1 308 130	$130 760	$1 177 370	$494 496	$35 800	$458 696
HAMPTON COUNTY								
Bank of Estill	Estill, S. C.	$42 270	$42 270	$8 750	$33 520	$14 078	$2 030	$12 048
Bank of Hampton	Hampton, S. C.	34 000	37 469	5 000	32 469	13 637	.....	13 637
Commercial Bank	Estill, S. C.	42 309	42 309	5 000	37 309	15 670	5 000	10 670
Farmers & Merchants Bank	Furman, S. C.	28 245	29 861	7 000	22 861	9 602	2 050	7 552
Hampton Loan & Exchange Bank	Hampton, S. C.	17 500	19 331	4 375	14 956	6 282	1 500	4 782
Merchants & Planters Bank	Brunson, S. C.	15 000	15 404	.....	15 404	6 470	500	5 970
First National Bank	Brunson, S. C.	29 055	29 055	1 800	27 255	11 447	2 000	9 447
Peoples Bank	Scotia, S. C.	16 500	16 500	.....	16 500	6 930	.....	6 930
Planters & Merchants Bank	Varnville, S. C.	23 500	25 042	5 875	19 167	8 050	2 100	5 950
	Totals Hampton County	$248 379	$257 241	$37 800	$219 441	$92 166	$15 180	$76 986
HORRY COUNTY								
Burroughs Bank & Trust Company	Conway, S. C.	$62 162	$62 162	.....	$62 162	$26 108	.....	$26 108
Bank of Aynor	Aynor, S. C.	16 975	16 950	$3 096	13 854	5 819	.....	5 819
Bank of Little River	Little River, S. C.	13 500	13 500	3 375	10 125	4 253	$3 721	532
Bank of Lois	Lois, S. C.	17 979	17 979	.....	17 979	7 551	2 500	5 051
Conway National Bank	Conway, S. C.	57 500	70 064	14 375	55 689	23 389	2 500	20 889
Conway Savings Bank	Conway, S. C.	12 000	22 312	.....	22 312	9 371	.....	9 371
Farmers Bank	Lois, S. C.	15 137	15 137	3 375	11 762	4 940	.....	4 940
Peoples National Bank	Conway, S. C.	54 895	54 895	12 500	42 395	17 806	.....	17 806
	Totals Horry County	$250 148	$272 999	$36 721	$236 278	$99 237	$8 721	$90 516
JASPER COUNTY								
Bank of Ridgeland	Ridgeland, S. C.	$34 797	$36 032	$5 500	$30 532	$12 823	$2 340	$10 483
	Totals Jasper County	$34 797	$36 032	$5 500	$30 532	$12 823	$2 340	$10 483
KERSHAW COUNTY								
Bank of Bethune	Bethune, S. C.	$25 000	$25 000	.....	$25 000	$10 500	$740	$9 760
Bank of Camden	Camden, S. C.	208 388	220 446	$50 000	170 446	71 587	10 000	61 587
Bank of Kershaw	Kershaw, S. C.	140 000	152 751	25 000	127 751	53 655	12 000	41 655
First National Bank	Camden, S. C.	108 409	110 208	25 000	85 208	35 787	11 000	24 787
Loan & Savings Bank	Camden, S. C.	118 150	122 150	2 948	119 202	50 065	.....	50 065
Merchants & Farmers Bank	Bethune, S. C.	23 328	24 128	2 000	22 128	9 294	400	8 894
Bank of Lugoff	Lugoff, S. C.	27 907	28 128	92	28 036	11 775	.....	11 775
	Totals Kershaw County	$651 182	$682 811	$105 040	$577 771	$242 663	$34 140	$208 523

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LANCASTER COUNTY								
Bank of Heath Springs	Heath Springs, S. C.	$37 720	$38 245	$6 000	$32 245	$13 543	.....	$13 543
Bank of Lancaster	Lancaster, S. C.	196 500	196 500	49 125	147 375	61 898	$5 210	56 688
Farmers Bank & Trust Company	Lancaster, S. C.	85 770	85 770	400	85 370	35 855	4 500	31 355
First National Bank	Lancaster, S. C.	90 105	90 105	20 000	70 105	29 444	.....	29 444
Merchants & Farmers Bank	Heath Springs, S. C.	40 000	40 000	.....	40 000	16 800	.....	16 800
Peoples Bank	Kershaw, S. C.	57 965	58 045	14 350	43 695	18 352	2 500	15 852
	Totals Lancaster County	$508 060	$508 665	$89 875	$418 790	$175 892	$12 210	$163 682
LAURENS COUNTY								
Bailey, M. S. & Son	Clinton, S. C.	$43 628	$43 628	.....	$43 628	$18 324	.....	$18 324
Bank of Cross Hill	Cross Hill, S. C.	87 162	87 162	.....	87 162	36 608	$1 500	35 108
Bank of Gray Court	Gray Court, S. C.	63 224	64 224	$11 200	53 024	22 270	2 500	19 770
Bank of Mountville	Mountville, S. C.	28 814	28 837	1 532	27 305	11 468	1 900	9 568
Bank of Owings	Owings, S. C.	40 396	40 396	.....	40 396	16 966	500	16 466
Bank of Waterloo	Waterloo, S. C.	47 485	48 492	11 250	37 242	15 642	2 517	13 125
Commercial Bank	Clinton, S. C.	82 677	88 509	18 750	69 759	29 299	.....	29 299
Enterprise National Bank	Laurens, S. C.	146 360	150 522	22 000	128 522	53 979	25 000	28 979
Farmers National Bank	Laurens, S. C.	73 714	76 034	6 800	69 234	29 078	.....	29 078
First National Bank	Clinton, S. C.	180 516	161 764	37 500	124 264	52 191	16 000	36 191
Laurens National Bank	Laurens, S. C.	102 166	102 166	16 000	86 166	36 190	20 000	16 190
Lucas Bank	Laurens, S. C.	14 454	14 454	2 976	11 478	4 821	.....	4 821
Palmetto Bank	Laurens, S. C.	96 261	98 920	20 000	78 920	33 146	8 000	25 146
Peoples Bank	Gray Court, S. C.	56 210	57 320	.....	57 320	24 074	4 285	19 789
Peoples Loan & Exchange Bank	Laurens, S. C.	183 383	187 383	23 250	164 133	68 936	25 000	43 936
Laurens Trust Company	Laurens, S. C.	204 088	204 088	6 500	197 588	82 987	.....	82 987
Home Trust Company	Laurens, S. C.	49 150	50 638	.....	50 638	21 268	.....	21 268
	Totals Laurens County	$1 499 688	$1 504 537	$177 758	$1 326 779	$557 247	$107 202	$450 045
LEE COUNTY								
Bank of Elliott	Elliott, S. C.	$18 072	$18 072	$556	$17 516	$7 357	.....	$7 357
Bank of Lynchburg	Lynchburg, S. C.	62 000	62 600	.....	62 600	26 292	$1 200	25 092
Bishopville National Bank	Bishopville, S. C.	194 264	194 264	47 500	146 764	61 641	11 390	50 251
Farmers Loan & Trust Company	Bishopville, S. C.	37 789	38 653	6 150	32 503	13 651	6 460	7 191
First National Bank	Bishopville, S. C.	166 580	170 322	41 250	129 072	54 210	2 600	51 610

Peoples Bank	Bishopville, S. C.	101 630	105 558	25 000	80 558	33 834	12 840	20 994
Peoples Bank	Lynchburg, S. C.	38 746	38 746	.....	38 746	16 273	1 700	14 573
	Totals Lee County	$619 081	$628 215	$120 456	$507 759	$213 258	$36 190	$177 068
LEXINGTON COUNTY								
Bank of Chapin	Chapin, S. C.	$13 662	$15 075	$3 000	$12 075	$5 072	$3 000	$2 072
Bank of Gilbert	Gilbert, S. C.	19 569	19 812	.....	19 812	8 321	2 100	6 221
Bank of Pelion	Pelion, S. C.	23 140	24 552	2 000	22 552	9 472	950	8 522
Bank of Swansea	Swansea, S. C.	101 500	111 532	.....	111 532	46 843	2 200	44 643
Bank of Western Carolina	Batesburg, S. C.	11 195	11 195	.....	11 195	4 702	2 000	2 702
Bank of Western Carolina	Lexington, S. C.	43 779	43 779	.....	43 779	18 387	2 000	16 387
Brookland Bank	Brookland, S. C.	63 960	68 799	7 100	61 699	25 914	1 700	24 214
First National Bank	Batesburg, S. C.	182 820	182 820	45 000	137 820	57 884	5 000	52 884
Home National Bank	Lexington, S. C.	56 229	58 729	13 875	44 854	18 839	4 900	13 939
National Bank of Leesville	Leesville, S. C.	60 600	60 600	15 000	45 600	19 152	1 200	17 952
Peoples Bank	Swansea, S. C.	45 962	45 962	350	45 612	19 157	.....	19 157
Farmers & Merchants Bank	Leesville, S. C.	50 000	50 000	.....	50 000	21 000	600	20 400
	Totals Lexington County	$672 416	$692 855	$86 325	$606 530	$254 743	$25 650	$229 093
MARION COUNTY								
Bank of Centenary	Centenary, S. C.	$9 800	$9 800	.....	$9 800	$4 116	.....	$4 116
Bank of Mullins	Mullins, S. C.	84 802	87 450	$19 125	68 325	28 697	$825	27 872
Bank of Nichols	Nichols, S. C.	52 500	53 170	11 500	41 670	17 501	600	16 901
Farmers & Merchants Bank	Marion, S. C.	120 180	120 180	.....	120 180	50 476	11 810	38 666
First National Bank	Mullins, S. C.	75 869	75 869	18 750	57 119	23 990	1 900	22 090
Marion National Bank	Marion, S. C.	136 488	142 163	30 000	112 163	47 108	1 800	45 308
Merchants and Planters Bank	Mullins, S. C.	107 000	108 668	26 750	81 918	34 406	.....	34 406
Planters Bank	Marion, S. C.	60 648	61 054	.....	61 054	25 643	2 000	23 643
Peoples Bank & Trust Company	Marion, S. C.	25 000	25 000	.....	25 000	10 500	.....	10 500
	Totals Marion County	$672 287	$683 354	$106 125	$577 229	$242 437	$18 935	$223 502
MARLBORO COUNTY								
Bank of Clio	Clio, S. C.	$80 557	$82 952	.....	$82 952	$45 840	.....	$34 840
Bank of Marlboro	Bennettsville, S. C.	328 378	328 378	$75 000	253 378	106 419	.....	106 419
Bank of McCall	McCall, S. C.	81 394	81 394	.....	81 394	34 185	.....	34 185
Bank of Tatum	Tatum, S. C.	11 482	11 482	.....	11 482	4 822	.....	4 822
Farmers & Merchants Bank	McCall, S. C.	31 250	31 250	2 065	29 185	12 258	.....	12 258
First National Bank	Clio, S. C.	56 826	59 582	1 000	58 582	24 604	.....	24 604
Mutual Savings Bank	Bennettsville, S. C.							
Mutual Trust Company	Bennettsville, S. C.							
Peoples National Bank	Bennettsville, S. C.	77 724	79 060	1 500	77 560	32 575	.....	32 575
Peoples Savings Bank	Clio, S. C.	32 067	32 217	7 625	24 592	10 829	.....	10 329
Planters National Bank	Bennettsville, S. C.	145 000	145 000	21 500	123 500	51 870	2 900	48 970
Union Savings Bank	Bennettsville, S. C.	154 000	158 627	31 800	126 827	53 267	.....	53 267
	Totals Marlboro County	$998 678	$1 009 942	$140 490	$869 452	$365 169	$2 900	$362 269

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1921.—Con.

Counties and Names of Banks.	Location.	Returned, 1921.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
McCORMICK COUNTY								
Bank of McCormick	McCormick, S. C.	$118 233	$120 929	$2 455	$118 474	$49 759	$2 000	$47 759
Bank of Mt. Carmel	Mt. Carmel, S .C.	13 244	13 393	2 676	10 717	4 501	750	3 751
Bank of Parksville	Parksville, S. C.	30 493	30 493	.....	30 493	12 807	1 960	10 847
Bank of Plum Branch	Plum Branch, S. C.	15 784	15 784	.....	15 784	6 629	.....	6 629
Farmers Bank	McCormick, S. C.	55 337	58 537	.....	58 537	24 586	3 200	21 386
Peoples Bank	McCormick, S. C.	56 166	63 702	.....	63 702	26 755	5 500	21 255
	Totals McCormick County	$289 257	$302 838	$5 131	$297 707	$125 087	$13 410	$111 627
NEWBERRY COUNTY								
Bank of Pomaria	Pomaria, S. C.	$23 500	$25 096	$1 896	$23 200	$9 744	.....	$9 744
Bank of Prosperity	Prosperity, S. C.	45 000	47 826	11 250	36 576	15 362	$700	14 662
Bank of Whitmire	Whitmire, S. C.	79 105	83 111	.....	83 111	34 907	3 950	30 957
Commercial Bank	Newberry, S. C.	130 632	157 882	25 000	132 882	55 810	9 620	46 190
Exchange Bank, The	Newberry, S. C.	180 083	184 485	43 750	140 735	59 109	12 500	46 609
Farmers Bank	Chappells, S. C.	22 256	22 711	3 200	19 511	8 195	550	7 645
Farmers & Merchants Bank	Little Mountain, S. C.	34 995	35 939	2 000	33 939	14 254	1 100	13 154
National Bank of Newberry	Newberry, S. C.	147 228	147 228	36 250	110 978	46 611	8 900	37 711
Peoples National Bank	Prosperity, S. C.	55 400	56 408	12 500	43 908	18 441	1 000	17 441
	Totals, Newberry County	$718 199	$760 686	$135 846	$624 840	$262 433	$38 320	$224 113
OCONEE COUNTY								
Bank of West Union	West Union, S. C.	$4 700	$4 700	.....	$4 700	$1 974	.....	$1 974
Bank of Walhalla	Walhalla, S. C.	103 163	105 163	$5 724	99 439	41 764	$1 800	39 954
Citizens Bank	Seneca, S. C.	90 914	97 914	.....	97 914	41 124	5 440	35 684
Enterprise Bank	Walhalla, S. C.	44 373	44 948	6 250	38 698	16 253	.....	16 253
Seneca Bank	Seneca, S. C.	51 603	53 643	7 650	45 993	19 317	3 000	16 317
Westminster Bank	Westminster, S. C.	154 164	159 258	31 250	128 008	53 763	1 100	52 663
Westminster Loan & Trust Company	Westminster, S. C.	34 212	35 024	7 500	27 524	11 560	.....	11 560
	Totals Oconee County	$483 129	$500 650	$58 374	$442 276	$185 755	$11 350	$174 405
ORANGEBURG COUNTY								
National Bank of Bowman	Bowman, S. C.	$47 588	$47 588	$10 750	$36 838	$15 472	.....	$15 472
Bank of Branchville	Branchville, S. C.	65 647	65 647	.....	65 647	27 572	$3 300	24 272
Bank of Cope	Cope, S. C.	32 809	32 809	7 900	24 909	10 462	.....	10 462
Bank of Eutawville	Eutawville, S. C.	26 551	26 863	5 000	21 863	9 182	1 000	8 182

Bank of Neeses	Neeses, S. C.	15 975	16 136	.....	16 136	6 777	1 200	5 577
Bank of North	North, S. C.	63 715	63 783	.....	63 783	26 789	.....	26 789
Bank of Norway	Norway, S. C.	60 570	60 570	.....	60 570	25 439	1 450	23 989
Citizens Bank	Elloree, S. C.	24 625	24 625	.....	24 625	10 343	.....	10 343
Bank of Springfield	Springfield, S. C.	94 056	102 021	.....	102 021	42 849	1 300	41 549
Cotton Bank, The	Rowesville, S. C.	29 696	31 232	400	30 832	12 949	680	12 269
Edisto National Bank	Orangeburg, S. C.	240 139	251 806	50 000	201 806	84 759	.....	84 759
Farmers Bank	Parlers, S. C.	25 647	25 647	1 200	24 447	10 268	700	9 568
Farmers & Merchants Bank	Holly Hill, S. C.	26 402	26 414	2 000	24 414	10 254	5 390	4 864
Farmers & Merchants Bank	Orangeburg, S. C.	43 584	45 056	10 875	34 181	14 356	.....	14 356
Farmers & Merchants Bank	Norway, S. C.	37 976	37 976	9 375	28 601	12 012	1 050	10 962
First National Bank	Elloree, S. C.	89 834	90 759	18 750	72 009	30 244	1 000	29 244
First National Bank	Holly Hill, S. C.	92 819	94 589	20 000	74 589	31 327	3 400	27 927
First National Bank	Springfield, S. C.	76 894	77 958	18 125	59 833	25 130	2 400	22 730
Peoples Bank	Bowman, S. C.	52 390	52 690	150	52 540	22 067	.....	22 067
Peoples Bank	Branchville, S. C.	28 077	28 077	6 875	21 202	8 905	6 160	2 745
Peoples Bank	North, S. C.	58 144	58 144	14 500	43 644	18 330	.....	18 330
Orangeburg National Bank	Orangeburg, S. C.	399 534	400 094	87 500	312 594	131 289	5 000	126 289
Planters Bank	Orangeburg, S. C.	132 942	133 686	32 500	101 186	42 498	.....	42 498
Southern Bank & Trust Company	Orangeburg, S. C.	86 250	86 250	.....	86 250	36 225	1 500	34 725
	Totals Orangeburg County	$1 851 864	$1 880 420	$295 900	$1 584 520	$665 498	$35 530	$629 968
PICKENS COUNTY								
Bank of Central	Central, S. C.	$25 000	$25 600	$2 000	$23 600	$9 912	.....	$9 912
Bank of Norris	Norris, S. C.	23 998	23 998	.....	23 998	10 079	.....	10 079
Bank of Six Miles	Central, S. C.	16 629	16 628	.....	16 628	6 984	.....	6 984
Commercial Bank	Easley, S. C.	113 920	113 920	.....	113 920	47 846	.....	47 846
Easley Bank	Easley, S. C.	87 882	87 882	10 500	77 382	32 500	$1 000	31 500
Easley Loan & Trust Company	Easley, S. C.	87 599	92 599	15 000	77 599	32 592	1 810	30 782
Farmers Bank	Central, S. C.	37 109	38 109	1 267	36 842	15 474	.....	15 474
Farmers & Merchants Bank	Liberty, S. C.	23 205	24 051	5 000	19 051	8 001	.....	8 001
Keowee Bank	Pickens, S. C.	31 920	32 764	.....	32 764	13 761	.....	13 761
Liberty Bank	Liberty, S. C.	40 089	41 339	.....	41 339	17 362	500	16 862
Pickens Bank	Pickens, S. C.	43 163	44 188	10 125	34 063	14 306	390	13 916
Fort Hill Bank	Clemson College, S. C.	14 944	14 949	.....	14 949	6 279	.....	6 279
	Totals Pickens County	$545 458	$556 027	$43 892	$512 135	$215 096	$3 700	$211 396
RICHLAND COUNTY								
Bank of Columbia	Columbia, S. C.	$378 094	$378 094	$79 727	$298 367	$125 314	$20 460	$104 854
Bank of Eastover	Eastover, S. C.	26 437	26 437	1 050	25 387	10 663	5 295	5 368
Carolina National Bank	Columbia, S. C.	500 428	529 483	100 000	429 483	180 383	46 915	133 468
Columbia Savings Bank & Trust Co.	Columbia, S. C.	129 153	129 153	28 050	101 103	42 463	3 150	39 313
Homestead Bank	Columbia, S. C.	21 825	21 825	48	21 777	9 146	.....	9 146
Liberty National Bank	Columbia, S. C.	603 419	603 419	150 000	453 419	190 436	66 215	124 221
Lower Main Street Bank	Columbia, S. C.	43 716	45 165	9 594	35 571	14 940	.....	14 940
National Loan & Exchange Bank	Columbia, S. C.	802 825	802 825	175 000	627 825	263 686	162 770	100 916
National State Bank	Columbia, S. C.	326 880	326 880	75 000	251 880	105 790	14 640	91 150

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RICHLAND COUNTY.—Con.								
Palmetto National Bank	Columbia, S. C.	1 440 000	1 485 000	312 500	1 172 500	492 450	129 160	363 290
	Totals Richland County	$4 272 777	$4 348 281	$930 969	$3 417 312	$1 435 271	$448 605	$986 666
SALUDA COUNTY								
Bank of Saluda	Saluda, S. C.	$65 732	$65 732	.....	$65 732	$27 607	$3 300	$24 307
Bank of Wards	Wards, S. C.	37 178	37 178	.....	37 178	15 615	600	15 015
Farmers & Merchants Bank	Ridge Springs, S. C.	92 319	92 319	.....	92 319	38 774	2 200	36 574
Farmers Bank, The	Saluda, S. C.	80 159	80 159	$9 350	70 809	29 740	.....	29 740
Peoples Bank	Ridge Springs, S. C.	77 135	77 135	18 750	58 385	24 522	1 000	23 522
Planters National Bank	Saluda, S. C.	124 923	124 923	30 000	94 923	39 868	700	39 168
	Totals Saluda County	$477 446	$477 446	$58 100	$419 346	$176 126	$7 800	$168 326
SPARTANBURG COUNTY								
Bank of Cross Anchor	Cross Anchor, S. C.	$38 714	$39 146	$50	$39 096	$16 420	$1 735	$14 685
American National Bank	Spartanburg, S. C.	172 347	172 529	38 750	133 779	56 187	15 000	41 187
Bank of Chesnee	Chesnee, S. C.	72 128	72 128	.....	72 128	30 294	400	29 894
Bank of Commerce	Spartanburg, S. C.	129 039	130 973	28 500	102 473	43 039	.....	43 089
Bank of Cowpens	Cowpens, S. C.	25 417	25 417	.....	25 417	10 675	.....	10 675
Bank of Duncan	Duncan, S. C.	18 500	18 500	.....	18 500	7 770	.....	7 770
Bank of Enoree	Enoree, S. C.	49 140	49 140	1 000	48 140	20 219	.....	20 219
Bank of Inman	Inman, S. C.	30 170	30 329	.....	30 329	12 738	2 000	10 738
Bank of Landrum	Landrum, S. C.	27 929	28 529	6 000	22 529	9 462	.....	9 462
Bank of Pacolet	Pacolet, S. C.	17 283	17 283	550	16 733	7 028	200	6 828
Bank of Spartanburg	Spartanburg, S. C.	295 293	295 293	7 650	287 643	120 810	.....	120 810
Bank of Wellford	Wellford, S. C.	26 200	26 377	1 442	24 935	10 473	.....	10 473
Bank of Woodruff	Woodruff, S. C.	121 263	123 263	15 350	107 913	45 323	2 000	43 323
Central National Bank	Spartanburg, S. C.	658 341	658 341	150 000	508 341	213 508	.....	213 508
Citizens Bank	Chesnee, S. C.	16 500	16 518	1 3006	15 218	6 392	.....	6 392
Citizens Bank	Inman, S. C.	32 005	32 005	.....	32 005	13 442	.....	13 472
Converse Savings Bank	Converse, S. C.	15 956	15 956	.....	15 956	6 702	.....	6 702
Dollar Savings Bank	Spartanburg, S. C.	65 248	65 248	.....	65 248	27 404	.....	27 404
Employees Savings Bank	Pacolet, S. C.	17 958	21 695	2 500	19 195	8 062	.....	8 062
Farmers & Merchants Bank	Woodruff, S. C.	57 673	57 673	.....	57 673	24 223	100	24 123
First National Bank	Spartanburg, S. C.	671 315	678 940	150 000	528 940	222 155	41 000	181 155
First National Bank	Woodruff, S. C.	65 327	70 695	15 000	55 695	23 392	2 000	21 392

Merchants & Farmers Bank	Spartanburg, S. C.	213 400	220 833	50 000	170 833	71 750	3 000	68 750
Mutual Bank, The	Landrum, S. C.	21 333	21 733	5 000	16 733	7 028	.....	7 028
Peoples Bank	Campobello, S. C.	29 523	29 523	1 840	27 683	11 627	.....	11 627
Peoples Savings Bank	Clifton, S. C.	10 672	10 672	1 400	9 272	3 874	.....	3 874
Security Bank	Cowpens, S. C.	36 776	36 776	.....	36 776	15 446	2 000	13 446
Southern Trust Company	Spartanburg, S. C.	87 355	90 339	2 500	87 839	36 892	3 000	33 892
Spartan Savings Bank	Spartanburg, S. C.	5 715	5 715	1 250	4 465	1 875	.....	1 875
	Totals Spartanburg County	$3 028 520	$3 061 569	$480 082	$2 581 487	$1 084 225	$72 435	$1 011 790
SUMTER COUNTY								
Bank of Hagood	Hagood, S. C.	$15 873	$15 873	$3 375	$12 498	$5 249	$550	$4 699
Bank of Mayesville	Mayesville, S. C.	31 510	31 522	3 100	28 422	11 937	620	11 317
City National Bank	Sumter, S. C.	219 895	223 282	50 000	173 282	72 778	29 700	43 078
Commercial Bank & Trust Company	Sumter, S. C.	135 140	142 164	14 000	128 164	53 829	.....	53 829
First National Bank	Sumter, S. C.	253 525	264 385	60 000	204 385	85 842	12 330	73 512
Merchants & Planters Bank	Mayesville, S. C.	11 533	11 837	.....	11 837	4 972	.....	4 972
National Bank of S. C.	Sumter, S. C.	387 207	410 364	95 000	315 364	132 453	14 250	118 203
National Bank of Sumter	Sumter, S. C.	270 577	280 975	65 000	215 975	90 710	16 700	74 010
Peoples Bank	Sumter, S. C.	135 372	137 835	32 500	105 335	44 241	5 500	38 741
Sumter Trust Company	Sumter, S. C.	172 729	177 729	42 500	135 229	56 796	.....	56 796
	Totals Sumter County	$1 633 361	$1 695 966	$365 475	$1 330 491	$558 807	$82 095	$476 712
UNION COUNTY								
Bank of Buffalo	Buffalo, S. C.	$9 145	$9 145	$2 250	$6 895	$2 896	.....	$2 896
Bank of Carlisle	Carlisle, S. C.	35 000	39 295	8 750	30 545	12 829	$800	12 029
Bank of Jonesville	Jonesville, S. C.	52 903	54 911	12 750	42 161	17 708	1 000	16 708
Bank of Union	Union, S .C.	170 881	170 881	.....	170 881	71 770	8 000	63 770
Citizens National Bank	Union, S .C.	206 065	217 570	36 000	181 570	76 259	2 400	73 859
Everybody's Bank	Jonesville, S. C.	42 993	43 967	8 250	35 717	15 001	900	14 101
Lockhart Bank	Lockhart, S. C.	16 593	16 593	4 000	12 593	5 289	.....	5 289
Merchants & Planters National Bank.	Union, S .C.	120 000	133 100	30 000	103 100	43 302	10 000	33 302
Nicholson Bank & Trust Company	Union, S .C.	150 000	158 521	33 100	125 421	52 677	.....	52 677
Farmers & Merchants Bank	Carlisle, S. C.	25 365	25 365	.....	25 365	10 658	120	10 533
Farmers Bank & Trust Company	Union, S .C.	103 691	103 691	.....	103 691	43 550	.....	43 550
	Totals Union County	$932 636	$973 039	$135 100	$837 939	$351 934	$23 220	$328 714
WILLIAMSBURG COUNTY								
Bank of Cades	Cades, S. C.	$13 000	$14 403	.....	$14 403	$6 049	$3 600	$2 449
Bank of Greeleyville	Greeleyville, S. C.	54 488	54 488	500	53 988	22 675	1 500	21 175
Bank of Hemingway	Hemingway, S. C.	71 000	71 000	.....	71 000	29 820	1 100	28 720
Bank of Kingstree	Kingstree, S. C.	78 959	78 959	.....	78 959	33 163	1 800	31 363
Bank of Lanes	Lanes, S. C.	25 000	25 000	.....	25 000	10 500	1 000	9 500
Bank of Trio	Trio, S. C.	30 759	31 759	7 689	24 070	10 109	3 300	6 809
Bank of Williamsburg	Kingstree, S. C.	128 694	128 694	29 000	99 694	41 871	7 000	34 871
Farmers Bank	Greeleyville, S. C.	20 845	20 845	.....	20 845	8 755	1 500	7 255
Wee Nee Bank	Kingstree, S. C.	48 163	50 563	12 000	38 563	16 196	12 950	3 246

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK S HARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1921.—Con.

Counties and Names of Banks.	Location.	Returned, 1921.	True Value as Found by S. C. Tax Commission	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission	Value of real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
WILLIAMSBURG COUNTY.—Con								
Peoples Bank	Hemingway, S. C.	29 500	29 500	.....	29 500	12 390	2 100	10 290
	Totals Williamsburg County	$500 408	$505 211	$49 189	$456 022	$191 528	$35 850	$155 678
YORK COUNTY								
Bank of Clover	Clover, S. C.	$54 640	$62 640	$13 500	$49 140	$20 639	.....	$20 639
Bank of Hickory Grove	Hickory Grove, S. C.	34 641	34 641	8 000	26 641	11 189	.....	11 189
Citizens Bank & Trust Company	Rock Hill, S. C.	117 600	117 600	.....	117 600	49 392	1 850	47 542
First National Bank	Fort Mill, S. C.	56 090	56 704	12 500	144 204	18 566	.....	18 566
First National Bank	Sharon, S. C.	40 991	41 034	8 750	32 284	13 559	450	13 109
First National Bank	Clover, S. C.	27 203	28 003	300	27 703	11 635	2 200	9 435
First Trust & Savings Bank	Rock Hill, S. C.	111 712	117 712	20 000	91 712	38 519	.....	38 519
Loan & Savings Bank	York, S. C.	158 004	168 086	6 450	161 636	67 887	.....	67 887
National Union Bank	Rock Hill, S. C.	382 450	383 918	99 000	293 918	123 446	11 250	112 196
Peoples National Bank	Rock Hill, S. C.	205 107	228 795	50 000	178 795	75 094	8 600	66 494
Peoples Bank & Trust Company	York, S. C.	121 828	127 854	30 000	97 854	41 099	8 750	32 349
Planters Bank	Sharon, S. C.	39 000	41 205	9 750	31 455	13 211	.....	13 211
Savings Bank	Fort Mill, S. C.	37 000	37 000	6 200	30 800	12 936	.....	12 936
	Totals York County	$1 386 176	$1 439 192	$255 450	$1 183 742	$497 172	$33 100	$464 072
	Totals for State	$48 295 837	$49 635 130	$7 732 336	$41 902 794	$17 599 181	$2 029 244	$15 594 618

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF TRUST COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties and Location	Name of Corporations.	Assesed Value for Taxation.
AIKEN—		
Aiken, S. C.	Aiken Trust Company	$5,943
CHARLESTON—		
Charleston	Charleston Security Company	77,280
Charleston	Charleston Fidelity Company	4,200
Charleston	Charleston Insurance and Trust Co.	69,720
Charleston	Mutual Securities Corporation	6,200
CHEROKEE—		
Gaffney	Insurance Trust Company	1,880
CHESTERFIELD—		
Cheraw	Cheraw Insurance and Trust Co.	7,560
Cheraw	Guaranty Loan and Trust Co.	18,900
Chesterfield	Kerr-Beattie Insurance and Trust Co.	2,868
Chesterfield	Chesterfield Loan and Insurance Co.	5,740
FAIRFIELD—		
Winnsboro	Citizens Investment Co.	9,140
GREENVILLE—		
Greenville	Citizens Trust Co	47,320
Greenville	Farmers Loan and Trust Co.	47,350
Greenville	Greenville Carolina Trust Co.	18,750
Greenville	Greenville Real Estate, Loan and Insurance Co.	9,370
Greenville	Realty Trust Co	9,450
DARLNGTON—		
Hartsville	Trust Company of South Carolina	73,315
GREENWOOD—		
Greenwood	Citizens Trust Co.	5,040
Greenwood	Farmers Loan and Trust Co.	25,830
Greenwood	Peoples Trust Co	49,500
HAMPTON—		
Brunson	Brunson Loan and Trust Co.	4,530
HORRY—		
Conway	Horry County Trust Co.	2,590
Conway	Conway Loan and Trust Co.	6,385
NEWBERRY—		
Newberry	Security Loan and Investment Co.	355
MARLBORO—		
Bennettsville	Marlboro Trust Co.	12,320
RICHLAND—		
Columbia	Carolina Loan and Guaranty Co.	1,000
Columbia	Carolina Bond and Mortgage Co.	27,490
Columbia	Columbia Real Estate Trust Co.	24,675
Columbia	Liberty Trust Co.	18,735
Columbia	Palmetto Trust Co.	32,144
Columbia	The Liberty Co.	8,120
SALUDA—		
Saluda	Saluda Loan and Trust Co.	9,450
SPARTANBURG—		
Spartanburg	Colonial Trust Co.	3,800
Spartanburg	Ravadson Trust Co.	12,490
Spartanburg	Converse Savings Bank, Stock & Bond Department	25 575
Spartanburg	Security Trust Co.	48,510
UNION—		
Union	Citizens Real Estate and Loan Co.	9,460

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF TRUST COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.
(Continued)

Counties and Location	Name of Corporation	Assessed Value for Taxation
YORK—		
Rock Hill	First Trust and Savings Bank	38,520
Rock Hill	Peoples Trust Co.	35,190
Rock Hill	Roddey Trust Co.	26,000
Clover	Clover Trust Co.	4,520
Rock Hill	The Manchester Co.	24,960
	Total	$ 871,690

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF INSURANCE COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties and Location	Name of Corporations.	Assesed Value for Taxation.
ANDERSON—		
Anderson	Anderson County Mutual Fire Insurance Co.	$ 2,985
CHARLESTON		
Charleston	America Mutual Fire Insurance Co.	8,740
Charleston	American Life Insurance Co.	3,130
Charleston	Carolina Mutual Insurance Co.	15,200
Charleston	Equitable Fire Insurance Co.	166,980
Charleston	Hibernia Mutual Insurance Co.	7,180
Charleston	Home Life and Accident Insurance Co.	29,220
Charleston	National Life Insurance Co.	9,985
Charleston	Merchants Mutual Fire Insurance Co.	1,440
Charleston	Peoples Life Insurance Co.	11,850
Charleston	Southern Home Insurance Co.	67.626
DARLNGTON—		
Darlington	Farmers Mutual Fire Insurance Co.	3,000
GREENVILLE		
Greenville	Home Fund Life Insurance Co.	4,200
Greenville	Liberty Life Insurance Co.	26,363
Greenville	Prudential Fire Insurance Co.	71,820
Greenville	Southeastern Life Insurance Co.	54,600
LEXINGTON		
Batesburg	Batesburg Insurance Co.	300
RICHLAND		
Columbia	Carolina Life Insurance Co.	55,760
Columbia	Gulf and Atlantic Insurance Co.	14,000
Columbia	Mutual Relief and Benevolent Association	17,985
Columbia	South Carolina Insurance Co.	84,000
SUMTER—		
Sumter	Fidelity Fire Insurance Co.	43,385
Sumter	Palmetto Fire Insurance Co.	89,585
Sumter	Farmers Mutual Fire Insurance Co.	1,560
YORK—		
Rock Hill	Farmers Mutual Fire Insurance Co.	1,250
	Total	$ 792,144

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1921.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	$310,000	
	Calhoun Falls, S. C.	Calhoun Mills	303,000	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	.....	(See Greenwood Co.)
Aiken	Bath, S. C.	Aiken Mills	360,000	
	Graniteville, S. C.	Graniteville Manufacturing Company	836,700	
	Langley, S. C.	Langley Mills	588,000	
	Clearwater, S. C.	Seminole Mills	295,000	
	Warrenville, S. C.	Warren Manufacturing Company	378,000	
Anderson	Anderson, S. C.	Anderson Cotton Mills	588,000	
	Anderson, S. C.	Anderson Hosiery Mills	18,500	
	Belton, S. C.	Belton Mills	639,000	
	Belton, S. C.	Blair Mills	23,000	
	Anderson, S. C.	Brogan Mills	440,000	
	Anderson, S. C.	Conneross Yarn Mills	20,000	
	Honea Path, S. C.	Chiquola Manufacturing Company	400,000	
	Anderson, S. C.	Equinox Mills	252,000	
	Anderson, S. C.	Gluck Mills	300,000	
	Anderson, S. C.	Hetrick Hosiery Mills	5,000	(See Oconee Co.)
	Ira, S. C.	Jackson Mills	303,000	
	Anderson, S. C.	Orr Cotton Mills	637,000	
	Pelzer, S. C.	Pelzer Manufacturing Company	1,155,000	Greenville..... $40,420 Anderson..... $1 114,580
	Pendleton, S. C.	Pendleton Mills	85,000	
	Autun, S. C.	Pendleton Manufacturing Company	42,415	
	Piedmont, S. C.	Piedmont Manufacturing Company	.....	(See Greenville Co.)
	Anderson, S. C.	Riverside Manufacturing Company	236,000	
	Anderson, S. C.	Townsend, H. C., Cotton Mills	35,000	
	Anderson, S. C.	Toxaway Mills	263,000	
	Williamston, S. C.	Williamston Mills	324,000	
Bamberg	Bamberg, S. C.	Santee Mills	120,000	
Charleston	Charleston, S. C.	American Manufacturing Company	168,000	City Charleston $150,000 North Charleston $300,000
	Charleston, S. C.	General Asbestos and Rubber Company	450,000	
	Charleston, S. C.	Royal Mills	110,000	
Cherokee	Blacksburg, S. C.	Broad River Mills	133,700	
	Cherokee Falls, S. C.	Cherokee Falls Manufacturing Company	336,500	
	Gaffney, S. C.	Cash Mills	160,000	
	Gaffney, S. C.	Gaffney Manufacturing Company	612,000	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1921.	
Cherokee—Con.	Gaffney, S. C.	Globe Manufacturing Company	63,000	
	Gaffney, S. C.	Hamrick Mills	275,000	
	Gaffney, S. C.	Irene Mills	133,000	
	Gaffney, S. C.	Limestone Mills	285,000	
	Blacksburg, S. C.	Volunteer Knitting Mills	O. B.	
	Gaffney, S. C.	Palmetto Damask Mills	29,000	
	Gaffney, S. C.	Musgrove Mills	72,000	
	Cowpens, S. C.	Morgan, Daniel Mills	15,000	
Chester	Chester, S. C.	Baldwin Cotton Mills	418,000	
	Chester, S. C.	Eureka Cotton Mills	200,000	
	Lockhart, S. C.	Lockhart Mills	.....	(See Union Co.)
	Lando, S. C.	Monetta Mills	160,000	
	Great Falls, S. C.	Republic Cotton Mills	782,000	
	Chester, S. C.	Springstein Mills	116,500	
Chesterfield	Cheraw, S. C.	Cheraw Cotton Mills	93,500	
	Cheraw, S. C.	Pee Dee Knitting Mills	31,000	
Darlington	Darlington, S. C.	Darlington Manufacturing Company	450,000	
	Hartsville, S. C.	Hartsville Cotton Mills	325,000	
Dillon	Dillon, S. C.	Dillon Cotton Mills	232,000	
Edgefield	Edgefield, S. C.	Addison Mills	106,000	
Fairfield	Winnsboro, S. C.	Winnsboro Mills	1,250,000	
Greenville	Greenville, S. C.	American Spinning Company	551,000	
	Greenville, S. C.	Brandon Mills	897,000	
	Greenville, S. C.	Camperdown Mills	126,000	
	Greenville, S. C.	Conestee Mills	188,500	
	Greenville, S. C.	Couch Mills, Incorporated	105,000	
	Greenville, S. C.	Dunean Mills	793,000	
	Greer, S. C.	Franklin Mills	94,500	
	Greenville, S. C.	Judson Mills	843,800	
	Greenville, S. C.	Mills Mill	345,000	
	Greenville, S. C.	National Garment Mills	1,200	
	Pelham, S. C.	Pelham Mills	126,000	Greenville .....$97,585 Spartanburg $28,415
	Pelzer, S. C.	Pelzer Manufacturing Company	.....	(See Anderson Co.)
	Piedmont, S. C.	Piedmont Manufacturing Company	905,000	Anderson .....$347,700 Greenville $557,300
	Greenville, S. C.	Poe, F. W., Manufacturing Company	750,000	
	Greenville, S. C.	Poinsett Mills	312,000	

	Batesville, S. C.	Prospect Mills	10,500	
	Greenville, S. C.	Union Bleaching and Manufacturing Company	298,000	
	Greenville, S. C.	Vardry Cotton Mills	37,800	
	Greer, S. C.	Victor-Monaghan Mills—Greer Plant	293,500	
	Greenville, S. C.	Victor-Monaghan Mills—Monaghan Plant	686,000	
	Fork Shoals, S. C.	Virginia Manufacturing Company	50,000	
	Fountain Inn, S. C.	Woodside Cotton Mills—Ft. Inn Plant	125,000	
	Greenville, S. C.	Woodside Cotton Mills—Greenville Plant	1,082,490	
	Simpsonville, S. C.	Woodside Cotton Mills—Simpsonville Plant	210,000	
Greenwood	Greenwood, S. C.	Greenwood Cotton Mills	450,000	
	Greenwood, S. C.	Grendel Mills	567,360	
	Ninety-Six, S. C.	Ninety-Six Cotton Mills	210,000	
	Greenwood, S. C.	Panola Cotton Mills	150,000	Abbeville .....$3,100 Laurens .....$39,680 Greenwood $710,920
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	753,700	
	Greenwood, S. C.	Greenwood Hoisery Mills, Incorporated	8,400	
Kershaw	Camden, S. C.	Hermitage Cotton Mills	149,000	
	Camden, S. C.	Wateree Mills	190,500	
Lancaster	Kershaw, S. C.	Kershaw Cotton Mills	120,000	
	Lancaster, S. C.	Lancaster Cotton Mills	1,100,000	
Laurens	Goldville, S. C.	Banna Cotton Mills	125,000	
	Clinton, S. C.	Clinton Cotton Mills	450,000	
	Enoree, S. C.	Enoree Mills	.....	(See Spartanburg Co.)
	Laurens, S. C.	Laurens Cotton Mills	441,000	
	Clinton, S. C.	Lydia Cotton Mills	175,000	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	.....	(See Greenwood Co.)
	Laurens, S. C.	Watts Mills	454,000	
Lexington	Columbia, S. C.	Columbia Mills Company	.....	(See Richland Co.
	Lexington, S. C.	Lexington Manufacturing Company	92,500	
	Batesburg, S. C.	Middleburg Mills	125,600	
	Lexington, S. C.	Saxe-Gotha Mills	128,000	
Marion	Marion, S. C.	Marion Manufacturing Company	63,000	
Marlboro	Bennettsville, S. C.	Marlboro Cotton Mills	769,000	
Newberry	Whitmire, S. C.	Glenn-Lowry Manufacturing Company	822,000	
	Newberry, S. C.	Mollohon Manufacturing Company	398,000	
	Newberry, S. C.	Newberry Cotton Mills	450,000	
	Newberry, S. C.	Oakland Cotton Mills	244,000	
Oconee	Newry, S. C.	Courtenay Manufacturing Company	282,000	
	Walhalla, S. C.	Hetrick Hosiery Mills	17,500	
	Westminister, S. C.	Oconee Mills Company	135,000	
	Seneca, S. C.	Victor-Monoghan Mills (Seneca Plant)	200,000	
	Walhalla, S. C.	Victor-Monoghan Mills (Walhalla Plant)	221,800	
	Walhalla, S. C.	Keowee Yarn Mills	15,470	
Orangeburg	Orangeburg, S. C.	Orange Cotton Mills	45,000	
	Orangeburg, S. C.	Santee Mills	137,500	
Pickens	Easley, S.C	Alice Mills	230,000	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1921.	
Pickens—Con.	Easley, S. C.	Easley Cotton Mills (No. 1)	401,000	
	Liberty, S. C.	Easley Cotton Mills (No. 2)	238,000	
	Liberty, S. C.	Easley Cotton Mills (No. 3)	115,000	
	Easley, S. C.	Glenwood Cotton Mills	449,000	
	Central, S. C.	Isaqueena Mills	222,500	
	Cateechee, S. C.	Norris Cotton Mills	240,000	
	Pickens, S. C.	Pickens Cotton Mills	210,000	
Richland	Columbia, S. C.	American Press Cloth Company	5,500	
	Columbia, S. C.	Columbia Mills Company	460,000	Lexington .....$44,733 Richland $415,267
	Columbia, S. C.	Glencoe Mills	85,000	
	Columbia, S. C.	Pacific Mills (Capital City Plant)	170,000	
	Columbia, S. C.	Pacific Mills (Granby Plant)	524,000	
	Columbia, S. C.	Pacific Mills (Olympia Plant)	982,000	
	Columbia, S. C.	Pacific Mills (Richland Plant)	248,000	
	Columbia, S. C.	Palmetto Mills	84,600	
	Columbia, S. C.	Southern Aseptic Laboratories	35,700	
Spartanburg	Arcadia, S. C.	Arcadia Mills	390,000	
	Arkwright, S. C.	Arkwright Mills	212,000	
	Spartanburg, S. C.	Beaumont Manufacturing Company	402,700	
	Landrum, S. C.	Blue Ridge Hosiery Mills	19,000	
	Spartanburg, S. C.	Calton Manufacturing Company	9,000	
	Chesnee, S. C.	Chesnee Mills	336,000	
	Clifton, S.	Clifton Manufacturing Company	986,500	
	Fingerville, S. C.	Cohannet Mills	69,000	
	Converse, S. C.	Converse, D. E. The, Co.	430,000	
	Cowpens, S. C.	Cowpens Mills	145,000	
	Spartanburg, S. C.	Crescent Manufacturing Company	43,200	
	Spartanburg, S. C.	Drayton Mills	410,000	Laurens .....$7,500 Spartanburg $392,500
	Enoree, S. C.	Enoree Mills	400.000	
	Fairmont, S. C.	Fairmont Manufacturing Company	136,000	
	Wellford, S. C.	Fort Prince Spinning Company	15,000	
	Woodruff, S. C.	Gray, W. S., Cotton Mill	168,000	
	Inman, S. C.	Inman Mills	387,000	
	Mayo, S. C.	Mary Louise Mills	62,000	
	Pacolet, S. C.	Pacolet Manufacturing Company	840,000	
	Pelham, S. C.	Pelham Mills	.....	(See Greenville Co.)
	Spartanburg, S. C.	Saxon Mills	420,000	

	Spartanburg, S. C.	Spartan Mills	810,400	
	Spartanburg, S. C.	Spartanburg County Mills	136,000	
	Landrum, S. C.	Shamrock Damask Mill	16,500	
	Spartanburg, S. C.	Spartanburg Underwear Mills	2,500	
	Spartanburg, S. C.	Star Hosiery Mill	23,400	
	Tucapau, S. C.	Tucapau Mills	800,000	
	Valley Falls, S. C.	Valley Falls Manufacturing Company	92,000	
	Arlington, S. C.	Victor-Monaghan Company (Apalace Plant)	240,000	
	Greer, S. C.	Victor-Monaghan Company (Victor Plant)	654,000	
	Whitney, S. C.	Whitney Manufacturing Company	370,500	
	Woodruff, S. C.	Woodruff Cotton Mills	435,000	
Union	Union, S. C.	Excelsior Knitting Mills	150,000	
	Union, S. C.	Gault Manufacturing Company	15,000	
	Lockhart, S. C.	Monarch Mills (Lockhart Plant)	642,000	Chester $2,825
	Union, S. C.	Monarch Mills (Union Plant)	748,000	Union $639,175
	Buffalo, S. C.	Union-Buffalo Mills Company (Buffalo Plant)	715,000	
	Union, S. C.	Union-Buffalo Mills Company (Union Plant)	865,000	
	Union, S. C.	Victor-Monaghan Company (Ottaray Plant)	237,000	
	Jonesville, S. C.	Victor-Monaghan Company (Wallace Plant)	140,000	
York	Rock Hill, S. C.	Aragon Cotton Mills	241,000	
	Rock Hill, S. C.	Arcade Cotton Mills	210,000	
	Rock Hill, S. C.	Blue Buckle Cotton Mills, Inc.	420,000	
	York, S. C.	Cannon Manufacturing Company	165,000	
	Clover, S. C.	Clover Mills Company	240,000	
	Rock Hill, S. C.	Enterprise Manufacturing Company	5,500	
	Fort Mill, S. C.	Fort Mill Manufacturing Company	335,000	
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mill (No. 1)	225,000	
	Carhart, S. C.	Hamilton-Carhart Cotton Mill (No. 2)	190,000	
	Clover, S. C.	Hawthorne Spinning Company	183,500	
	Rock Hill, S. C.	Helen Yarn Mills	19,000	
	Rock Hill, S. C.	Highland Park Manufacturing Company	160,000	
	York, S. C.	Lockmore Cotton Mills	50,000	
	York, S. C.	Neely Manufacturing Company	50,000	
	Bowling Green, S. C.	Reynolds Cotton Mills	17,500	
	York, S. C.	Tavora Cotton Mills	36,000	
	Rock Hill, S. C.	Victoria Cotton Mill	183,500	
	Rock Hill, S. C.	Wymajo Yarn Mills	84,000	
		Totals	$54,722,435	

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties.	Location.	Title of Corporation.	Assessed Value.
Abbeville	Donalds, S. C.	Donalds Cotton Oil Company	12,500
	Due West, S. C.	Due West Oil Mill	15,000
	Antreville, S. C.	Farmers Oil Mill	7,500
	Lowndesville, S. C.	Lowndesville Oil Mill	1,890
	Abbeville, S. C.	Southern Cotton Oil Company (No. 1)	30,000
	Abbeville, S. C.	Southern Cotton Oil Company (No. 2)	2,000
Aiken	Salley, S. C.	Salley Ginnery & Supply Company	3,200
	Kathwood, S. C.	Southern Cotton Oil Company	12,500
Anderson	Belton, S. C.	Broadway Oil Mill	12,500
	Anderson, S. C.	Farmers Oil Mill	30,000
	Townville, S. C.	Fork Township Oil Mill	2,000
	Honea Path, S. C.	Honea Path Oil Mill Company	12,500
	Pendleton, S. C.	Pendleton Oil Mill	20,000
	Anderson, S. C.	Peoples Oil & Fertilizer Company	35,000
	Starr, S. C.	Watson Cotton Oil Company	10,000
	Williamston, S. C.	Wilmont Oil Mill	6,000
	Pelzer, S. C.	Moneynick Oil Mill	25,000
Allendale	Allendale, S. C.	Hewlett Oil Mill	12,000
	Fairfax, S. C.	The Light, Ice & Gin Company	7,500
	Allendale, S. C.	Southern Cotton Oil Company	25,000
Bamberg	Denmark, S. C.	Denmark Oil & Fertilizer Company	10,000
	Bamberg, S. C.	The Cotton Oil Company	30,000
Barnwell	Barnwell, S. C.	Southern Cotton Oil Company	6,300
Calhoun	Cameron, S. C.	Cameron Oil Mill	10,000
	Fort Motte, S. C.	Fort Motte Oil Mill	4,120
	St. Matthews, S. C.	Southern Cotton Oil Company	35,000
Charleston	Charleston, S. C.	Sea Island Cotton Oil Company	40,000
	Charleston, S. C.	Southern Cotton Oil Company	90,000
Cherokee	Gaffney, S. C.	Victor Cotton Oil Compeny	68,000
	Wilkinsville, S. C.	Wilkinsville Cotton Oil Company	4,000
Chester	Chester, S. C.	Southern Cotton Oil Company	45,000
Chesterfield	Cheraw, S. C.	Cheraw Oil & Fertilizer Company	45,000
	Jefferson, S. C.	Jefferson Oil & Fertilizer Company	2,500
Clarendon	Manning, S. C.	Manning Oil Mill	20,000
Colleton	Walterboro, S. C.	Walterboro Cotton Oil Company	4,500
Darlington	Hartsville, S. C.	Hartsville Oil Mill	47,500
	Darlington, S. C.	Southern Cotton Oil Company	2 500
Dillon	Dillon, S. C.	Southern Cotton Oil Company	65,000
	Little Rock, S. C.	Southern Cotton Oil Company	2,500

Dorchester	St. George, S. C.	Dorchester Cotton Oil Company	12,500
Edgefield	Johnston, S. C.	Peoples Cotton Oil Company	12,500
Fairfield	Winnsboro, S. C.	Southern Cotton Oil Company	30,000
Florence	Florence, S. C.	Southern Cotton Oil Company	35,000
	Cartersville, S. C.	Southern Cotton Oil Company	1,000
	Timmonsville, S. C.	Timmonsville Cotton Oil Company	30,000
Greenville	Greenville, S. C.	American Cotton Oil Company	75,000
	Travelers Rest, S. C.	Blue Ridge Oil Mill	8,000
	Fountain Inn, S. C.	Fountain Inn Oil Mill & Fertilizer Company	6,350
	Greer, S. C.	Greer Cotton Oil & Fertilizer Company	17,500
	Greenville, S. C.	Southern Cotton Oil Company	20,000
	Piedmont, S. C.	Wilmont Oil Mill	8,000
Greenwood	Coronaca, S. C.	Evans Oil & Fertilizer Company (Gin)	5,000
	Greenwood, S. C.	Evans Oil & Fertilizer Compeny	60,000
	Ninety-Six, S. C.	Ninety-Six Oil Mill	25,000
	Greenwood, S. C.	Southern Cotton Oil Company	40,000
	Hodges, S. C.	Southern Cotton Oil Company	3.600
	Ware Shoals, S. C.	Ware Shoals Oil Mill	20,000
Hampton	Estill, S. C.	Estill Enterprise & Fertilizer Company	10,000
Kershaw	Camden, S. C.	Southern Cotton Oil Company	45,000
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Company	45,000
	Kershaw, S. C.	Kershaw Oil Mill	55,000
Laurens	Clinton, S. C.	American Agricultural Chemical Company	40,000
	Laurens, S. C.	Southern Cotton Oil Company	40,000
	Cross Hill, S. C.	Southern Cotton Oil Company	2.500
Lee	Bishopville, S. C.	Palmetto Oil Company	30.000
Lexington	Batesburg, S. C.	Batesburg Cotton Oil Company	3,050
	Leesville, S. C.	Leesville Cotton Seed Oil Company	10.000
Marion	Marion, S. C.	Marion Cotton Oil Company	29.300
	Mullins, S. C.	Mullins Ginnery	700
Marlboro	Bennettsville, S. C.	Southern Cotton Oil Company	40,000
	Tatum, S. C.	Southern Cotton Oil Company	2.000
Newberry	Prosperity, S. C.	Prosperity Cotton Oil Mill Company	15.000
	Newberry, S. C	Southern Cotton Oil Company	40,000
	Newberry, S. C	Farmers Oil Mill	35.000
Oconee	Seneca, S. C.	Oconee Oil & Fertilizer Company (Seneca Plant)	15,000
	Westminster, S. C.	Westminister Oil & Fertilizer Company	15.000
	West Union, S. C.	West Union Oil Mill	12.600
Orangeburg	Rowesville, S. C.	Rowesville Oil Mill	11,000
	Orangeburg, S. C.	Southern Cotton Oil Company	40.000
Pickens	Easley, S. C.	Citizens Oil Mill	20.000
	Easley, S. C.	Easley Oil Mill	10.000
	Liberty, S. C.	Liberty Oil Mill	10,000
	Pickens, S. C.	Pickens Oil & Fertilizer Company	10.000
Richland	Columbia, S. C.	American Cotton Oil Company	110,000
	Columbia, S. C.	Southern Cotton Oil Company	135.000
	Columbia, S. C.	Swift & Company (Oil & Fertilizer)	95,000

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1921,—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.	
Spartanburg	Spartanburg, S. C.	Caldwell & Company	20,000	
	Campobello, S. C.	Campobello Oil Mill	10,000	
	Chesnee, S. C.	Chesnee Oil Mill	8,500	
	Cross Anchor, S. C.	Cross Anchor Oil Mill	7,500	
	Cowpens, S. C.	Cowpens Cotton Oil Company	10,000	
	Fairforest, S. C.	Fairforest Oil Mill	12,500	
	Pauline, S. C.	Pauline Oil Mill	5,000	
	White Stone, S. C.	Rich Hill Oil Mill	9,000	
	Spartanburg, S. C.	Southern Cotton Oil Company	50,000	
	Wellford, S. C.	Tyger Shoals Milling Company	15,000	
	Woodruff, S. C.	Woodruff Oil & Fertilizer Company	20,000	
Sumter	Sumter, S. C.	Southern Cotton Oil Company	45,000	
Union	Carlisle, S. C.	Carlisle Cotton Oil Company	6,000	(Mill Burned)
	Jonesville, S. C.	Jonesville Oil Mill	15,000	
	Union, S. C.	Southern Cotton Oil Company	45,000	
York	Clover, S. C.	Clover Cotton Oil & Ginning Company	10,000	
	Rock Hill, S. C.	Highland Park Manufacturing Company	40,000	
	Tirzah, S. C.	Southern Cotton Oil Company	1,425	
	York, S. C.	Yorkville Cotton Oil Company	30,000	
		Total	$2,562,085	

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Aiken, S. C.	Farmers Storage & Fertilizer Company (Oil Mill)	$15 000
	Aiken, S. C.	Farmers Storage & Fertilizer Company	35 000
	Wagener, S. C.	Farmers Storage & Fertilizer Company	6 250
Anderson	Anderson, S. C.	Anderson Phosphate & Oil Company	110 000
	Anderson, S. C.	Chiquola Fertilizer Company	15 000
Charleston	Charleston, S. C.	Ashepoo Fertilizer Company	314 706
	Charleston, S. C.	Charleston, S. C., Mining & Manufacturing Company	147 696
	Charleston, S. C.	Charleston Chemical Company	43 680
	Charleston, S. C.	Dawhoo Fertilizer Company	14 700
	Charleston, S. C.	Etiwan Fertilizer Company	120 000
	Pon Pon, S. C.	Georgia Chemical Works	119 360
	Charleston, S. C.	Independent Chemical Company	175 000
	Charleston, S. C.	Maloney & Carter	35 000
	Charleston, S. C.	Maybank Fertilizer Company	126 000
	Charleston, S. C.	McCabe Fertilizer Company	83 450
	Charleston, S. C.	McMurphy Company	60 000
	Charleston, S. C.	Merchants Fertilizer & Phosphate Company	29 610
	Charleston, S. C.	Planters Fertilizer Company	170 000
	Charleston, S. C.	Read Phosphate Company	90 000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Atlantic)	93 380
	Charleston, S. C.	Virginia-Carolina Chemical Company (Chicora)	143 000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Imperial)	245 000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Standard)	280 000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Stono)	233 000
	Charleston, S. C.	Virginia-Carolina Chemical Company (Wando)	36 300
	Charleston, S. C.	Wulbern Fertilizer Company	64 140
Cherokee	Blacksburg, S. C.	Virginia-Carolina Chemical Company	76 000
Chester	Chester, S. C.	Swift & Company	85 900
	Great Falls, S. C. (R. F. D.)	Southern Electro Chemical Company	10 155
Colleton	Ritters, S. C.	Colleton Mercantile & Manufacturing Company	3 500
Darlington	Hartsville, S. C.	Hartsville Fertilizer Company	47 500
Dorchester	St. George, S. C.	Virginia-Carolina Chemical Company	2 025
Edgefield	Trenton, S. C.	Trenton Fertilizer Company	4 850
Georgetown	Georgetown, S. C.	Planters Oil & Fertilizer Company	15 000
Greenville	Greer, S. C.	Greer Fertilizer Company	1 750
	Greenville, S. C.	Virginia-Carolina Chemical Company	98 000
	Greenville, S. C.	Independent Guano Company	10 000
	Greenville, S. C.	Richmond Guano Company	42 000

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.—Con.

Counties.	Location.	Title of Corporation.	Assessed
Greenwood	Greenwood, S. C.	American Agricultural Chemical Company	15 000
	Greenwood, S. C.	International Agricultural Corporation	12 000
	Greenwood, S. C.	Southern Cotton Oil Company (Fertilizer Plant)	15 000
	Verdery, S. C.	Southern Cotton Oil Company (Ginnery)	1 650
	Hodges, S. C.	Southern Cotton Oil Company (Ginnery)	3 600
Lancaster	Lancaster, S. C.	Catawba Fertilizer Company	46 400
Lexington	Cayce, S. C.	American Agricultural Chemical Company	127 610
	Gilbert, S. C.	Gilbert Fertilizer Company	3 235
Marion	Marion, S. C.	Marion Guano Company	4 220
Marlboro	Bennettsville, S. C.	Marlboro Fertilizer Company	12 500
Orangeburg	Orangeburg, S. C.	Brunson Fertilizer Plant	3 100
	Orangeburg, S. C.	No Filler Fertilizer Company	16 700
	Orangeburg, S. C.	Orangeburg Fertilizer Company	42 000
Pickens	Liberty, S. C.	Franklin Fertilizer Company	8 400
Richland	Columbia, S. C.	Congaree Fertilizer Company	55 020
	Columbia, S. C.	Palmetto Guano Corporation	31 000
	Columbia, S. C.	Royster, F. S. Guano Company	175 000
	Columbia, S. C.	Virginia-Carolina Chemical Company	185 170
Spartanburg	Spartanburg, S. C.	American Agricultural Chemical Company	50 000
	Greer, S. C.	Greer Fertilizer Company	1 800
	Spartanburg, S. C.	International Agricultural Corporation	100 000
	Spartanburg, S. C.	Royster, F. S. Guano Company	87 500
	Spartanburg, S. C.	Spartanburg Fertilizer Company	13 000
York	Rock Hill, S. C.	Rock Hill Fertilizer Company	15 000
		Total	$4 071 850

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia & Greenville R. R.:														
Donalds District	4.58	$14 000 00	$64 120	$1 320	$440	.....	.....	.....	$295	.....	.....	$2 055	$64 120	$66 175
Vermillion District	.62	.....	8 680	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 680	8 680
Rocky Springs District	2.00	.....	28 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	28 000	28 000
Total C. & G. R. R.	7.20	.....	$100 800	$1 320	$440	.....	.....	.....	$295	.....	.....	$2 055	$100 800	$102 855
Cola. & Green. R.R. (Abbev. Br.):														
Abbeville Town	.89	$5 913 00	$5 263	$2 070	.....	.....	.....	.....	.....	.....	.....	$2 070	$5 263	$7 333
Abbeville District	1.25	.....	7 391	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 391	7 391
Long Cane District	2.99	.....	17 680	.....	.....	.....	.....	.....	$220	.....	.....	220	17 680	17 900
Santuc District	1.50	.....	8 869	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 869	8 869
Pineville District	1.97	.....	11 649	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 649	11 649
Total C. & G. R. R. (Abbe. Br)	8.60	.....	$50 852	$2 070	.....	.....	.....	.....	$220	.....	.....	$2 290	$50 852	$53 142
Ga., Caro. & Northern Ry.:														
Smithville	4.84	$14 000 00	$67 760	$20	.....	.....	.....	.....	$333	.....	.....	$353	$67 760	$68 113
Cedar Springs	1.94	.....	27 160	.....	.....	.....	.....	.....	.....	.....	.....	.....	27 160	27 160
Abbeville	8.52	.....	119 280	3 287	575	$5 750	$300	$2 800	3 345	$325	.....	16 382	119 280	135 662
Magnolia	10.46	.....	146 440	500	.....	.....	.....	.....	300	50	.....	850	146 440	147 290
Total G., C. & N. Ry.	25.76	.....	$360 640	$3 807	$575	$5 750	$300	$2 800	$3 978	$375	.....	$17 585	$360 640	$378 225
Charleston & W. Carolina Ry.:														
Lowndesville	9.82	$8 000 00	$78 560	$500	$500	.....	.....	.....	.....	.....	.....	$1 000	$78 560	$79 560
Magnolia	7.91	.....	63 280	650	.....	.....	.....	.....	$300	.....	.....	950	63 280	64 230
Total C. & W. C. Ry.	17.73	.....	$141 840	$1 150	$500	.....	.....	.....	$300	.....	.....	$1 950	$141 840	$143 790

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.—Con.														
Due West Railway:														
Due West	4.63	$655 00	$3 079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3 079	$3 679
Total Due West Ry.	4.63	.....	$3 079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3 079	$3 679
Piedmont & Northern Ry.:														
Donalds	7.06	$12 000 00	$84 720	$1 900	.....	.....	.....	.....	$225	.....	.....	$2 125	$84 720	86 845
Total P. & N. Ry.	7.06	.....	$84 720	$1 900	.....	.....	.....	.....	$225	.....	.....	$2 125	$84 720	86 845
Total Railroads in Abbeville Co.	70.98	.....	$741 931	$10 747	$1 515	$5 750	$300	$2 800	$5 018	$375	$100	$26 605	$741 931	$768 536
AIKEN COUNTY.														
Augusta-Aiken Ry. & Elec. Corp.:														
Schultz	8.96	$8 000 00	$71 680	$2 000	.....	.....	.....	$43 000	$15 000	.....	.....	$60 000	$71 680	$131 680
Gregg	11.76	.....	94 080	1 000	.....	.....	.....	6 000	2 060	.....	.....	9 060	94 080	103 140
Aiken	1.86	.....	14 880	300	.....	.....	.....	.....	.....	.....	.....	300	14 880	15 180
Total A-Aiken Ry. & El. Corp.	22.58	.....	$180 640	$3 300	.....	.....	.....	$49 000	$17 060	.....	.....	$69 360	$180 640	$250 000
Carolina Midland R. R.:														
Berlin District No. 15	4.07	$15 033 00	$61 184	$550	.....	.....	.....	.....	$330	.....	.....	$880	$61 184	$62 064
Perry District No. 42	3.65	.....	54 870	.....	.....	.....	.....	.....	.....	.....	.....	.....	54 870	54 870
Salley District No. 47	3.19	.....	47 955	880	.....	.....	.....	.....	335	.....	.....	1 215	47 955	49 170
Total Carolina Midland R. R.	10.91	.....	$164 009	$1 430	.....	.....	.....	.....	$665	.....	.....	$2 095	$164 009	$166 104
Charlotte, Columbia & Aug. R. R.:														
Landrum District No. 28	1.77	$20 284 80	$35 904	.....	.....	.....	.....	.....	.....	.....	.....	.....	$35 904	$35 904
Graniteville District No. 22	6.59	.....	133 677	$1 850	$165	.....	.....	.....	$320	.....	.....	$2 335	133 677	136 012
Warrenville District No. 62	1.61	.....	32 659	.....	.....	.....	.....	.....	.....	.....	.....	.....	32 659	32 659
Gloverville Dist. No. 21	.51	$20 284 80	$10 345	.....	.....	.....	.....	.....	.....	.....	.....	.....	$10 345	$10 345
Langley Dist. No. 29	4.42	.....	89 659	$1 055	.....	.....	.....	.....	$320	.....	.....	$1 375	89 659	91 034

Schultz Dist. No. 48	4.60		93 310										93 310	93 310
Schultz Dist. No. 66	.63		12 779	1 650	1 320							2 970	12 779	15 749
Total Char. Cola. & Aug. R. R.	20.13	$20 284 80	$408 333	$4 555	$1.485				$640			$6 680	$408 333	$415 013
Charleston & W. Carolina Railway:														
Hammond	8.69	$8 000 00	$69 520	$180					$500			$680	$69 520	$70 200
Silverton	9.89		79 120	700	$500				200			1 400	79 120	80 520
Total C. & W. C. Ry.	18.58	$8 000 00	$148 640	$880	$500				$700			$2 080	$148 640	$150 720
Caro. & Cumberland Gap R. R.:														
Aiken Dist. No. 1	1.00	$3 600 00	$3 600	$4 400								$4 400	$3 600	$8 000
China Springs Dist. No. 9	3.04		10 944										10 944	10 944
Shiloh District No. 50	3.18		11 448	100					$20			120	11 448	11 568
Landrum Dist. No. 28	6.57		23 652	350								350	23 652	24 002
Total Caro. & Cumb. Gap R. R.	13.79	$3 600 00	$49 644	$4 850					$20			$4 870	$49 644	$54 514
South Carolina & Georgia R. R.:														
White Pond Dist. No. 63	1.81	$21 600 00	$39 096	$550	$165				$380			$1 095	$39 096	$40 191
Windsor Dist. No. 64	5.49		118 584	1 000					100			1 100	118 584	119 684
Oakwood Dist. No. 41	2.75		59 400						50			50	59 400	59 450
Montmorenci Dist. No. 35	4.21		90 936	850					380			1 230	90 936	92 166
Redds Branch Dist. 30-45	2.05		44 280										44 280	44 280
Aiken City Dist.	2.00		43 200	1 500	100				270			1 870	43 200	45 070
Warrenville Dist. No. 62	1.16		25 056	2 500					510			3 010	25 056	28 066
Graniteville Dist. No. 22	3.75		81 000										81 000	81 000
Langley Dist. No. 29	4.14		89 424	1 500	220				315			2 035	89 424	91 459
Gloverville Dist. No. 21	1.94		41 904										41 904	41 904
Schultz Dist. No. 48	4.19		90 504										90 504	90 504
Schultz Dist. No. 66	.26		5 616		220				2 655			2 875	5 616	8 491
Total S. C. & Ga. R. R.	33.75	$21 600 00	$729 000	$7 900	$705				$4 660			$13 265	$729 000	$742 265
Seivern & Knoxville R. R.:														
Combined 19-70	2.32	$1 800 00	$4 176	$500								$500	$4 176	$4 676
Total Seiv. & Knox. R. R.	2.32		$4 176	$500								$500	$4 176	$4 676
Caro. Midland R. R. (Seivern Br.:)														
Perry Dist. No. 42	1.70	$2 136 00	$3 631										$3 631	$3 631
Union Wagener Dist. No. 60	4.23		9 035	$600					$190			$790	9 035	9 825
Combined 19-70	2.01		4 293						30			30	4 293	4 323
Total C., Mid. R. R. (Seiv. Br)	7.94	$2 136 00	$16 950	$600					$220			$820	$16 959	$17 779
Total Railroads in Aiken Co.	130 00		$1 701 401	$24 015	$2 690			$49 000	$23 965			$99 670	$1 701 401	$1 801 071

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
ALLENDALE COUNTY.														
Carolina Midland R. R.:														
Cave School District	2.55	$15 033 60	$38 336	$220	.....	.....	.....	.....	.....	.....	.....	$220	$38 336	$38 556
Seiglingville School District	2.84	.....	42 695	110	.....	.....	.....	.....	$105	.....	.....	215	42 695	42 910
Allendale School District	4.94	.....	74 266	.....	$440	.....	.....	.....	965	$110	.....	1 515	74 266	75 781
Barton School District	8.10	.....	121 772	200	.....	.....	.....	.....	130	.....	.....	330	121 772	122 102
Total Carolina Midland R. R.	18.43	.....	$277 069	$530	$440	.....	.....	.....	$1 200	$110	.....	$2 280	$277 069	$279 349
Charleston & W. Carolina Ry.:														
Millette	7.90	$8 000 00	$63 200	$300	.....	.....	.....	.....	$500	.....	.....	$800	$63 200	$64 000
Baldoc	9.50	.....	76 000	1 100	$500	.....	.....	.....	900	.....	.....	2 500	76 000	78 500
Allendale	9.04	.....	72 320	4 500	1 000	.....	.....	.....	500	.....	.....	6 000	72 320	78 320
Total C. & W. C. Ry.	26.44	$8 000 00	$211 520	$5 900	$1 500	.....	.....	.....	$1 900	.....	.....	$9 300	$211 520	$220 820
Florida, Central & Penin. R. R.:														
Peeples	2.00	$12 000 00	$24 000	$300	.....	.....	.....	.....	$200	.....	.....	$500	$24 000	$24 500
Allendale	5.61	.....	67 320	400	$350	.....	.....	.....	400	$600	.....	1 750	67 320	69 070
Sycamore	4.60	.....	55 200	200	.....	.....	.....	.....	.....	.....	$175	375	55 200	55 575
Great Cypress	1.44	.....	17 280	500	.....	.....	.....	.....	.....	.....	.....	500	17 280	17 780
Town of Sycamore	1.00	.....	12 000	200	.....	.....	.....	.....	.....	.....	.....	200	12 000	12 200
Total F., C. & P. R. R.	14.65	$12 000 00	$175 800	$1 600	$350	.....	.....	.....	$600	$600	$175	$3 325	$175 800	$179 125
Total Railroads in Allendale Co.	59.52	.....	$664 389	$8 030	$2 290	.....	.....	.....	$3 700	$710	$175	$14 905	$664 389	$679 294
ANDERSON COUNTY.														
Blue Ridge Railway:														
Hunter Dist. No. 24	4.75	$5 000 00	$23 750	$1 010	.....	.....	.....	.....	$110	.....	.....	$1 120	$23 750	$24 870
Pendleton Dist. No. 2	3.80	.....	19 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	19 000	19 000

Centreville Dist. No. 6	2.22		11 100										11 100	11 100
Concord District	1.63		8 150										8 150	8 150
Anderson Dist. No. 17	5.40		27 000	23 850	$1 000				2 465			27 315	27 000	54 315
Broadway Dist. No. 11	4.29		21 450										21 450	21 450
Belton Dist. No. 12	2.46		12 300										12 300	12 300
Total Blue Ridge Ry.	24.55	$5 000 00	$122 750	$24 860	$1 000				$2 575			$28 435	$122 750	$151 185
Columbia & Greenville R. R.:														
Honea Path Dist. No. 16	3.48	$14 000 00	$48 720	$660					$185			$845	$48 720	$49 565
Gantt Dist. No. 34	3.65		51 100										51 100	51 100
Belton Dist. No. 12	4.08		57 120	4 430	$495				620			5 545	57 120	62 665
Cedar Grove Dist. No, 30	3.74		52 360										52 360	52 360
Frankville Dist. No. 8	2.52		35 280	880	275							1 155	35 280	36 435
Williamston Dist. No. 20	3.00		42 000	550					180			730	42 000	42 730
Simpsonville Dist. No. 41	2.38		33 320										33 320	33 320
Total Cola. & Green. R. R.	22.85	$14 000 00	$319 900	$6 520	$770				$985			$8 275	$319 900	$328 175
Charleston & W. Caro. Ry.:														
Corner	7.88	$8 000 00	$63 040	$800	$900				$300			$2 000	$63 040	$65 040
Hall	1.20		9 600										9 600	9 600
Varennes	10.00		80 000	600					300			900	80 000	80 900
Anderson	1.21		9 680	12 800								12 800	9 680	22 480
Total C. & W. C. Ry.	20.29	$8 000 00	$162 320	$14 200	$900				$600			$15 700	$162 320	$178 020
Piedmont & Northern Railway:														
Honea Path	6.86	$12 000 00	$82 320	$1 700								$1 700	$82 320	$84 020
Belton	1.89	12 000 00	22 680										22 680	22 680
Belton	6.70	15 000 00	100 500	1 700	$5 250			$200	$100			7 250	100 500	107 750
Williamston	3.99	15 000 00	59 850	3 150								3 150	59 850	63 000
Total Main Line	19.44		$265 350	$6 550	$5 250			$200	$100			$12 000	$265 350	$277 450
Piedmont and Northern Ry.:														
Branch Line (Anderson to Belton)														
Belton	1.74	$10 000 00	$17 400										$17 400	$17 400
Broadway	6.24		62 400	$100								$100	62 400	62 500
Varennes	.29		2 900										2 900	2 900
Centerville	1.11		11 100	100								100	11 100	11 200
Anderson	1.92		19 200	3 000								3 000	19 200	22 200
Total Branch, Line	11.30	$10 000 00	$113 000	$3 200								$3 200	$113 000	$116 200
Total Piedmont & Northern Ry.	30.74		$378 350	$9 750	$5 250			$200	$100			$15 300	$378 350	$393 650
Total Railroads in Anderson Co.	98.43		$983 320	$55 330	$7 920			$200	$4 260			$67 710	$983 320	$1 051 030

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
BAMBERG COUNTY.														
South Carolina and Georgia R. R.:														
Midway Dist. No. 2	4.50	$21 600 00	$97 200	$255	.....	.....	.....	.....	$50	.....	.....	$305	$97 200	$97 505
Hutto Dist. No. 6	2.55	.....	55 080	.....	.....	.....	.....	.....	.....	.....	.....	.....	55 080	55 080
Bamberg Dist. No. 14	4.68	.....	101 088	1 860	.....	.....	.....	.....	655	.....	.....	2 515	101 088	103 603
Denmark Dist. No. 21	6.05	.....	130 680	2 090	$165	.....	.....	.....	380	.....	.....	2 635	130 680	133 315
Lees Dist. No. 23	2.22	.....	47 952	.....	.....	.....	.....	.....	200	.....	.....	200	47 952	48 152
Total S. C. and Ga. R. R.	20.00	$21 600 00	$432 000	$4 205	$165	.....	.....	.....	$1 285	.....	.....	$5 655	$432 000	$437 655
Florida Cent. & Peninsular R.R.:														
Buford's Bridge	4.60	$12 000 00	$55,200	$400	.....	.....	.....	$50	$1 150	.....	.....	$1 600	$55 200	$56 800
Georges Creek	4.30	.....	51 600	.....	.....	.....	.....	.....	.....	.....	.....	.....	51 600	51 600
Bamberg	9.92	.....	119 040	600	$725	.....	.....	50	975	.....	.....	2 350	119 040	121 390
Total F. C. and P. R. R.	18.82	$12 000 00	$225 840	$1 000	$725	.....	.....	$100	$2 125	.....	.....	$3 950	$225 840	$229 790
Manchester and Augusta R. R.:														
Bamberg	5.17	$16 181 40	$83 658	.....	.....	.....	.....	.....	$693	.....	.....	$693	$83 658	$84 351
Denmark	3.31	.....	53 560	$2 200	.....	.....	.....	.....	330	.....	.....	2 530	53 560	56 090
Georges Creek	2.40	.....	38 835	.....	$880	.....	.....	.....	.....	.....	.....	880	38 835	39 715
Total Man. and Augusta R. R.	10.88	$16 181 40	$176 053	$2 200	$880	.....	.....	.....	$1 023	.....	.....	$4 103	$176 053	$180 156
Walterboro and Western R. R.:														
Three Mile	2.52	$3 697 02	$9 316	$450	.....	.....	.....	.....	$77	.....	.....	$527	$9 316	$9 843
Total Walterboro & West. R. R.	2.52	$3 697 02	$9 316	$450	.....	.....	.....	.....	$77	.....	.....	$527	$9 316	$9 843
Bamberg, Ehrhardt & W. R. R.:														
Bamberg	6.00	$2 000 00	$12 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$12 000	$12 000

Midway	2.00		4 000										4 000	4 000
Three Mile	6.00		12 000										12 000	12 000
Total Bam., Ehrhardt & W. R.R.	14.00	$2 000 00	$28 000										$28 000	$28 000
Total Railroads in Bamberg Co.	66.22		$871 209	$7 855	$1 770			$100	$4 510			$14 235	$871 209	$885 444
BARNWELL COUNTY														
Carolina Midland R. R.:														
Healing Springs School Dist.	5.14	$15 033 60	$77 272						$130			$130	$77 272	$77 402
Blackville School Dist.	6.56		98 623	$1 750	$100				360			2 210	98 623	100 833
Ashley School Dist.	3.00		45 100						145			145	45 100	45 245
Barnwell School Dist.	5.35		80 430	2 490					65			2 555	80 430	82 985
Morris School Dist.	3.50		52 617	200					105			305	52 617	52 922
Kline School Dist.	4.45		66 899	110								110	66 899	67 009
Total Carolina Midland	28.00	$15 033 60	$420.941	$4 550	$100				$805			$5 455	$420 941	$426 396
Charleston & West. Carolina R. R.:														
Four Mile	8.93	$8 000 00	$71 440						$500			$500	$71 440	$71 940
Bennett Springs	1.47		11 760	$300								300	11 760	12 060
Total C. & W. C. R. R.	10.40	$8 000 00	$83 200	$300					$500			$800	$83 200	$84 000
Florida Cent. & Peninsular R. R.:														
Great Cypress	.65	$12 000 00	$7 800										$7 800	$7 800
Total F. C. & P. R. R.	.65	$12 000 00	$7 800										$7 800	$7 800
South Carolina & Georgia R. R.:														
Lees School Dist.	.50	$21 600 00	$10 800										$10 800	$10 800
Blackville School Dist.	7.00		151 200						$250			$250	151 200	151 450
Elko School Dist.	4.50		97,200	$550					235			785	97 200	97 985
Williston School Dist.	4.00		86 400	5 000					500			5 500	86 400	91 900
Total S. C. & Ga. R. R.	16.00	$21 600 00	$345 600	$5 550					$985			$6 535	$345 600	$352 135
Manchester & Augusta R. R.:														
Georges Creek	5.41	$16 181 40	$87 541	$880					$693			$1 573	$87 541	$89 114
Barnwell	5.61		90 778	1 580	$880				693			3 153	90 778	93 931
Red Oak	7.50		121 360	1 000					630			1 630	121 360	122 990
Richland	2.27		36 732										36 732	36 732
Bennett Springs	6.63		107 283	1 600	880				523			3 003	107 283	110 286
Four Mile	1.67		27 023	550					245			795	27 023	27 818
Total M. & A. R. R.	29.09	$16 181 40	$470 717	$5 610	$1 760				$2 784			$10 154	$470 717	$480 871
Total Railroads in Barnwell Co.	84.14		$1 328 258	$16 010	$1 860				$5 074			$22 944	$1 328 258	$1 351 202

BLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
BEAUFORT COUNTY.														
Charleston & West. Carolina Ry.:														
Shelton	11.88	$8 000 00	$94 640	$350	.....	.....	.....	$200	$500	.....	.....	$1 050	$94 640	$95 690
Beaufort	13.24	.....	105 920	2 900	$1 500	.....	.....	4 500	500	.....	$15 000	24 400	105 920	130 320
Total C. & W. C. Ry.	25.07	$8 000 00	$200 560	$3 250	$1 500	.....	.....	$4 700	$1 000	.....	$15 000	$25 450	$200 560	$226 010
Charleston & Savannah R. R.:														
Shelton	2.10	$22 633 56	$47 531	$290	$800	.....	.....	.....	$170	.....	.....	$1 260	$47 531	$48 791
Yemassee	2.78	.....	62 921	400	.....	.....	.....	.....	700	.....	.....	1 100	62 921	64 021
Total Charleston & Savannah R.R.	4.88	$22 633 56	$110 452	$690	$800	.....	.....	.....	$870	.....	.....	$2 360	$110 452	$112 812
Jefferson Construction Co.:														
Shelton	13.17	$7 000 00	$92 190	$2 800	.....	.....	.....	.....	.....	.....	.....	$2 800	$92 190	$94 990
Bluffton	6.07	.....	42 490	.....	.....	.....	.....	.....	.....	.....	.....	.....	42 490	42 490
Yemassee	2.35	.....	16 450	2 000	.....	.....	.....	.....	.....	.....	.....	2 000	16 450	18 450
Total Jefferson Construction Co.	21.59	$7 000 00	$151 130	$4 800	.....	.....	.....	.....	.....	.....	.....	$4 800	$151 130	$155 980
Total Railroads in Beaufort Co.	51.54	.....	$462 142	$8 740	$2 300	.....	.....	$4 700	$1 870	.....	$15 000	$32 610	$462 142	$494 752
BERKELEY COUNTY														
Northeastern Railroad:														
St. Johns	14.10	$29 000 00	$408 900	$1 750	$1 000	.....	.....	.....	$840	.....	$5	$3 595	$408 900	$412 495
Goose Creek	14.44	.....	418 760	1 930	600	.....	.....	.....	1 856	.....	100	4 486	418 760	423 246
St. Stephens	11.28	.....	327 120	2 145	1 760	.....	.....	.....	803	.....	.....	4 708	327 120	331 828
Total Northeastern Railroad	39.82	$29 000 00	$1 154 780	$5 825	$3 360	.....	.....	.....	$3 499	.....	$105	$12 789	$1 154 780	$1 167 569
Georgetown and Western R. R.:														
St. James, Santee	9.56	$7 000 00	$66 920	.....	.....	.....	.....	.....	$265	.....	.....	$265	$66 920	$67 185
St. Stephens	2.02	.....	14 140	.....	.....	.....	.....	.....	.....	.....	.....	.....	14 140	14 140

First St. Johns	10.87		76 090										76 090	76 090
Second St. Johns, Goose Creek	13.29		93 030										93 030	93 030
Total Georgetown & West. R.R.	35.74	$7 000 00	$250 180						$265			$265	$250 180	$250 445
South Carolina & Georgia R. R.:														
St. James, Goose Creek	12.00	$21 600 00	$259 200	$630	$440				$1 345			$2 415	$259 200	$261 615
Total S. C. and Ga. R. R.	12.00	$21 600 00	$259 200	$630	$440				$1 345			$2 415	$259 200	$261 615
Total Railroads in Berkeley Co.	87.56		$1 664 160	$6 455	$3 800				$5 109		$105	15 469	$1 664 160	$1 679 629
CALHOUN COUNTY.														
Man. & Au. R. R. (Pregnall Br.):														
Lyons	3.46	$8 013 50	$27 727		$770							$770	$27 727	$28 497
Pine Grove	1.76		14 103										14 103	14 103
Total M. & A. R. R. (Preg. Br.):	5.22	$8 013 50	$41 830		$770							$770	$41 830	$42 600
Manchester and Augusta R. R.:														
Pine Grove	6.77	$16 181 40	$109 548	$880	$880				$693			$2 453	$109 548	$112 001
Lyons	6.37		103 076	1 320							$25	1 345	103 076	104 421
Orange	.24		3 883										3 883	3 883
Total M. and A. R. R.	13.38	$16 181 40	$216 507	$2 200	$880				$693		$25	$3 798	$216 507	$220 305
South Carolina and Georgia R. R.:														
School District No. 6	7.50	$21 600 00	$162 000	$1 125					$460			$1 585	$162 000	$163 585
School District No. 8	7.64		165 024	880					540			1 420	165 024	166 444
Total S. C. and Ga. R. R.	15.14	$21 600 00	$327 024	$2 005					$1 000			$3 005	$327 024	$330 029
Total Railroads in Calhoun Co.	33.74		$585 361	$4 205	$1 650				$1 693		$25	7 573	$585 361	$592 934
CHARLESTON COUNTY														
Georgetown and Western R. R.:														
St. James, Goose Creek	7.44	$7 000 00	$52 080	$2 100							$100	$2 200	$52 080	$54 280
City of Charleston	2.24		15 680	60 500		$8 000			$7 850	$750		77 100	15 680	92 780
Total G. and W. R. R.	9.68	$7 000 00	$67 760	$62 600		$8 000			$7 850	$750	$100	79 300	$67 760	$147 060
South Carolina and Ga. R. R.:														
St. Philips and St. Michaels	3.65	$21 600 00	$78 840	$80	$200 440				$645			$201 165	$78 840	$280 005
St. Andrews	4.00		86 400						100			100	86 400	86 500
City of Charleston	1.85		39 960	22 000	990				43 650	$67 585	$79 800	214 025	39 960	253 985
Total S. C. and Ga. R. R.	9.50	$21 600 00	$205 200	$22 080	$201 430				$44 395	$67 585	$79 800	$415 290	$205 200	$620 490

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
CHARLESTON COUNTY—Con.														
Ashley River R. R.:														
St. Andrews	1.31	$22 633 56	$29 650	$330	.....	.....	.....	.....	.....	.....	.....	$330	$29 650	$29 980
St. James, Goose Creek	2.48	.....	56 131	.....	$655	.....	.....	.....	$1 260	.....	.....	1 915	56 131	58 046
Total Ashley River R. R.	3.79	$22 633 56	$85 781	$330	$655	.....	.....	.....	$1 260	.....	.....	$2 245	$85 781	$88 026
Jefferson Construction Co.:														
City of Charleston	2.02	$7 000 00	$14 140	.....	.....	.....	.....	.....	.....	.....	.....	.....	$14 140	$14 140
St. Andrews	6.20	.....	43 400	$1 000	.....	.....	.....	.....	.....	.....	.....	$1 000	43 400	44 400
Johns Island	3.93	.....	27 510	.....	.....	.....	.....	.....	.....	.....	.....	.....	27 510	27 510
Adams Run	17.48	.....	122 360	2 000	.....	.....	.....	.....	.....	.....	.....	2 000	122 360	124 360
Total Jefferson Construction Co.	29.63	$7 000 00	$207 410	$3 000	.....	.....	.....	.....	.....	.....	.....	$3 000	$207 410	$210 410
Charleston and Savannah Ry.:														
St. Paul	18.75	$22 633 56	$424 379	$3 140	$1 100	.....	.....	.....	$2 887	.....	.....	$7 127	$424 379	$431 506
St. Andrews	6.37	.....	144 176	880	995	.....	.....	.....	1 905	.....	.....	3 780	144 176	147 956
Youngs Island Branch:														
Adams Run	5.69	$8 064 50	$45 887	$1 270	.....	.....	.....	.....	1 900	.....	.....	3 170	45 887	49 057
Spur Tracks	33.09	536 88	17 765	.....	.....	.....	.....	.....	500	.....	.....	500	17 765	18 265
Total Charles. and Savannah Ry.	63.90	.....	$632 207	$5 290	$2 095	.....	.....	.....	$7 192	.....	.....	$14 577	$632 207	$646 784
Northeastern R. R.:														
St. Philips and St. Michaels	3.66	$29 000 00	$106 140	.....	$990	.....	.....	.....	$1 130	.....	.....	$2 120	$106 140	$108 260
City of Charleston	1.76	.....	51 040	$44 888	4 000	.....	.....	.....	14 815	$58 500	$20 150	142 358	51 040	193 398
St. James, Goose Creek	3.77	.....	109 330	220	1 100	.....	.....	.....	1 358	.....	.....	2 678	109 330	112 008
Total Northeastern R. R.	9.19	$29 000 00	$266 510	$45 108	$6 090	.....	.....	.....	$17 303	$58 500	$20 150	$147 151	$266 510	$413 661

Charleston Terminal Co.: City of Charleston	13.33	$10 000 00	$133 300						$500			$500	$133 300	$133 800
Total Charleston Terminal Co.	13.33	$10 000 00	$133 300						$500			$500	$133 300	$133 800
North Charleston Terminal Co.: St. James, Goose Creek	1.64	$26 890 00	$44 100										$44 100	$44 100
Total N. Charles. Terminal Co.	1.64	$26 890 00	$44 100										$44 100	$44 100
Total R. R. in Charleston Co.	140 66		$1 642 268	$138 408	$210 270	$8 000			$78 500	$126 835	$100 050	$662 063	$1 642 268	$2 304 331
CHEROKEE COUNTY.														
S. C. and Ga. Extension R. R.: Cherokee	11.65	$7 512 00	$87 515	$720	$110				$500			$1 330	$87 515	$88 845
Total S. C. & Ga. Exten R. R.	11.65	$7 512 00	$87 515	$720	$110				$500			$1 330	$87 515	$88 845
C. C. and O. Ry. of S. C.: Morganton	1.63	$20 000 00	$32 600								$250	$250	$32 600	$32 850
Total C. C. & O. Ry. of S. C.	1.63	$20 000 00	$32 600								$250	$250	$32 600	$32 850
S. C. and Ga. R. R. (Gaffney Br.):														
Cherokee	5.00	$7 512 00	$37 560	$440								$440	$37 560	$38 000
Draytonville	1.90		14 273										14 273	14 273
Limestone	3.60		27 043						$220			220	27 043	27 263
Total S. C. & G. R.R. (Gaff. Br.)	10.50	$7 512 00	$78 876	$440					$220			$660	$78 876	$79 536
Atlanta & Charlotte Air Line R. R.:														
District No. 1	2.17	$42 000 00	$91 140										$91 140	$91 140
District No. 8	2.17		91 140										91 140	91 140
District No. 9	1.93		81 060	$2 700	$550				$860			$4 110	81 060	85 170
District No. 5	2.34		98 280										98 280	98 280
District No. 12	3.27		137 340										137 340	137 340
District No. 10	4.02		168 840	3 270	300				325			3 895	168 840	172 735
District No. 13	.09		3 780										3 780	3 780
District No. 26	4.44		186 480						400	$180		580	186 480	187 060
District No. 27	2.25		94 500										94 500	94 500
District No. 23	.66		27 720										27 720	27 720
Total A. and C. A. L. Ry.	23.34	$42 000 00	$980 280	$5 970	$850				$1 585	$180		$8 585	$980 280	$988 865
Total Railroads in Cherokee Co.	47.12		$1 179 271	$7 130	$960				$2 305	$180	$250	$10 825	$1 179 271	$1 190 096
CHESTER COUNTY.														
Charlotte, Columbia & Aug. R. R. Lewisville Dist. No. 2	3.61	$21 043 20	$75 966						$30			$30	$75 966	$75 996

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
CHESTER COUNTY—Con.														
Charlotte, Cola. & Aug R. R.—Con														
Oakley Hall Dist. No. 21	.75		15 782										15 782	15 782
Chester Dist. No. 9	3.50		73 651										73 651	73 651
Chester Dist. No. 1	4.11		86 488	$7 750	$440				1 520			9 710	86 488	96 198
Chester Dist. No. 28	1.00		21 043						400			400	21 043	21 443
Blackstock Dist. No. 28	3.00		63 130	715					25			740	63 130	63 870
Blackstock Dist No. 25	4.00		84 173										84 173	84 173
Blackstock Dist. No. 24	1.83		38 509										38 509	38 509
Total C. C. and A. R. R.	21.80	$21 043 20	$458 742	$8 465	$440				$1 975			$10 880	$458 742	$469 622
Lancaster and Chester Railroad:														
Court House No. 1	2.00	$2 500 00	$5 000										$5 000	$5 000
Purity No. 28	2.00		5 000										5 000	5 000
Lewisville No. 2	1.12		2 800										2 800	2 800
Pleasant Grove	.88		2 200										2 200	2 200
Richburg No. 19	4.00		10 000	$500	$50				$25			$575	10 000	10 575
Prior No. 32	1.50		3 750						50			50	3 750	3 800
Knox No. 34	1.00		2 500	50								50	2 500	2 550
Bascomville No. 18	4.85		12 125	350					200			550	12 125	12 675
Fort Lawn No. 17	4.85		12 125										12 125	12 125
Total Lancaster & Chester R. R.	22.20	$2 500 00	$55 500	$900	$50				$275			$1 225	$55 500	$56 725
Georgia, Carolina & Northern Ry.:														
Lewisville	10.38	$14 000 00	$145 320	$800	$725				$1 240	$25	$50	$2 840	$145 320	$148 160
Chester	9.14		127 960	2 500					1 045	4 000		7 545	127 960	135 505
Blackstock	.90		12 600										12 600	12 600
Halseyville	8.45		118 300	540	250				300	25		1 115	118 300	119 415
Total Ga. Carolina & North. Ry.	28.87	$14 000 00	$404 180	$3 840	$975				$2 585	$4 050	$50	$11 500	$404 180	$415 680

Carolina and Northwestern Ry.:														
City of Chester No. 1	.79	$3 000 00	$2 370	.....	.....	.....	.....	.....	.....	.....	.....	.....	$2 370	$2 370
Court House No. 1	.71	.....	2 130	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 130	2 130
Rocky Creek No. 9	1.75	.....	5 250	.....	.....	.....	.....	.....	.....	.....	.....	.....	5 250	5 250
Sandy River No. 10	1.75	.....	5 250	.....	.....	.....	.....	.....	.....	.....	.....	.....	5 250	5 250
Lowryville No. 22	4.75	.....	14 250	$275	.....	.....	.....	.....	$500	.....	.....	$775	14 250	15 025
Total Carolina and North. Ry.	9.75	$3 000 00	$29 250	$275	.....	.....	.....	.....	$500	.....	.....	$775	$29 250	$30 025
Catawba Valley R. R.:														
Landsford School District	8.21	$3 000 00	$24 630	.....	.....	.....	.....	.....	$35	.....	.....	$35	$24 630	$24 665
Rossville School District	4.60	.....	13 800	.....	.....	.....	.....	.....	25	.....	.....	25	13 800	13 825
Fort Lawn	3.35	.....	10 050	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 050	10 050
Great Falls	3.68	.....	11 040	$3 956	$100	.....	.....	.....	700	.....	.....	4 756	11 040	15 796
Total Catawba Valley R. R.	19.84	$3 000 00	$59 520	$3 956	$100	.....	.....	.....	$760	.....	.....	$4 816	$59 520	$64 336
Total Railroads in Chester Co.	102.46	.....	$1 007 192	$17 436	$1 565	.....	.....	.....	$6 095	$4 050	$50	$29 196	$1 007 192	$1 036 388
CHESTERFIELD COUNTY.														
Cheraw and Darlington R. R.:														
Steer Pen	9.31	$11 269 90	$104 923	$200	$500	.....	.....	.....	$655	.....	.....	$1 355	$104 923	$106 278
Cheraw	2.77	.....	31 217	6 500	.....	.....	.....	.....	200	.....	.....	6 700	31 217	37 917
Total Cheraw & Darlington R. R.	12.08	$11 269 90	$136 140	$6 700	$500	.....	.....	.....	$855	.....	.....	$8 055	$136 140	$144 195
Cheraw & Dar. R. R. (Salis. Br.):														
Cheraw	10.75	$11 269 90	$121 151	$500	$330	.....	.....	.....	$473	.....	.....	$1 303	$121 151	$122 454
Total C. & D. R. R. (Salis. Br.)	10.75	$11 269 90	$121 151	$500	$330	.....	.....	.....	$473	.....	.....	$1 303	$121 151	$122 454
Chesterfield & Kershaw R. R.:														
Cheraw	3.86	$12 000 00	$46 320	.....	$1 200	.....	.....	.....	$626	.....	$25	$1 851	$46 320	$48 171
Cole Hill	12.76	.....	153 120	$635	.....	.....	.....	.....	910	.....	.....	1 545	153 120	154 665
Steer Pen	1.84	.....	22 080	.....	.....	.....	.....	.....	.....	.....	.....	.....	22 080	22 080
Alligator	14.63	.....	175 560	5 185	935	.....	.....	.....	2 540	.....	310	8 970	175 560	184 530
Total Chesterfield & Kershaw R. R.	33.09	$12 000 00	$397 080	$5 820	$2 135	.....	.....	.....	$4 076	.....	$335	$12 366	$397 080	$409 446
Chesterfield & Lancaster R. R.:														
Cheraw	5.50	$2 500 00	$13 750	$600	$50	$3 200	.....	$100	$485	.....	$1 400	$5 835	$13 750	$19 585
Court House	10.50	2 500 00	26 250	600	.....	.....	.....	.....	250	.....	.....	850	26 250	27 100
Mt. Crogan	4.00	2 500 00	10 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 000	10 000
Mt. Crogan	10.00	2 000 00	20 000	500	.....	.....	.....	.....	250	.....	.....	750	20 000	20 750
Old Store	6.00	2 000 00	12 000	500	.....	.....	.....	.....	200	.....	.....	700	12 000	12 700
Total Chesterfield & Lan. R. R.	36.00	.....	$82 000	$2 200	$50	$3 200	.....	$100	$1 185	.....	$1 400	$8 135	$82 000	$90 185

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
CHESTERFIELD COUNTY—Con.														
Charlotte, Mon. & Colum. R. R.:														
Alligator	7.00	$2 000 00	$14 000	.....	.....	.....	.....	.....	$500	.....	.....	$500	$14 000	$14 500
Jefferson	10.30	.....	20 600	$500	$125	.....	.....	$20	1 230	$150	.....	2 025	20 600	22 625
Total C., M. & Columbia R. R.	17.30	$2 000 00	$34 600	$500	$125	.....	.....	$20	$1 730	$150	.....	$2 525	$34 600	$37 125
Palmetto Railroad														
Cheraw	1.25	$12 000 00	$15 000	$1 990	.....	.....	.....	.....	$775	.....	$400	$3 165	$15 000	$18 165
Total Palmetto R. R.	1.25	$12 000 00	$15 000	$1 990	.....	.....	.....	.....	$775	.....	$400	$3 165	$15 000	$18 165
Carolina, Atlantic & Western Ry.:														
Alligator	6.46	$4 500 00	$29 070	$385	.....	.....	.....	$75	.....	$25	.....	$485	$29 070	$29 555
Total C. A. & Western Ry.	6.46	$4 500 00	$29 070	$385	.....	.....	.....	$75	.....	$25	.....	$485	$29 070	$29 555
Total R. R. in Chesterfield Co.	116.93	.....	$815 041	$18 095	$3 140	$3 200	.....	$195	$9 094	$175	$2 135	$36 034	$815 041	$851 075
CLARENDON COUNTY.														
Alcolu Railroad:														
Plowdens Mill	8.00	$1 500 00	$12 000	$250	.....	.....	.....	.....	.....	.....	.....	$250	$12 000	$12 250
New Zion	6.00	.....	9 000	600	.....	.....	.....	.....	.....	.....	.....	600	9 000	9 600
Douglass	6.00	.....	9 000	300	.....	.....	.....	.....	.....	.....	.....	300	9 000	9 300
Sandy Grove	1.50	.....	2 250	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 250	2 250
Total Alcolu R. R.	21.50	$1 500 00	$32 250	$1 150	.....	.....	.....	.....	.....	.....	.....	$1 150	$32 250	$33 400
Central R. R. of S. C.:														
Brewington	3.73	$12 872 60	$48 015	$660	.....	.....	.....	.....	$588	.....	.....	$1 248	$48 015	$49 258

New Zion	4.89		62 947	660	$440				583			1 683	62 947	64 630
Manning	3.51		45 183	2 500								2 500	45 183	47 683
Plowdens Mill	7.62		98 089	700					473			1 173	98 089	99 262
Total Central R. R. of S. C.	19.75	$12 872 60	$254 234	$4 520	$440				$1 639			$6 599	$254 234	$260 833
Manchester & Augusta R. R.:														
Fulton	9.62	$16 181 40	$155 665	$1 600					$1 056			$2 656	$155 665	$158 321
Total M. & A. R. R.	9.62	$16 181 40	$155 665	$1 600					$1 056			$2 656	$155 665	$158 321
Northwestern R. R.:														
Mt. Zion	3.60	$3 000 00	$10 800										$10 800	$10 800
Santee	6.10		18 300										18 300	18 300
Concord	5.40		16 200	$350								$350	16 200	16 550
Friendship	7.00		21 000	500	$500				$320			1 320	21 000	22 320
Sammy Swamp	3.00		90 00	400								400	9 000	9 400
Calvary	4.20		12 600	250								250	12 600	12 850
St. Paul	1.90		5 700	450								450	5 700	6 150
St. James	.20		600										600	600
Total Northwestern R. R.	31.40	$3 000 00	$94 200	$1 950	$500				$320			$2 770	$94 200	$96 970
Total Railroads in Clarendon Co.	82.27		$536 349	$9 220	$940				$3 015			$13 175	$536 349	$549 524
COLLETON COUNTY.														
Charleston & Savannah R. R.:														
Fraser	6.29	$22 633 56	$142 365	$330					$195			$525	$142 365	$142 890
Lowndes	.67		15 164	825	$550				760			2 135	15 164	17 299
Blake	15.51		351 047	550					850			1 400	351 047	352 447
Total Charles. & Savannah R. R.	22.47	$22 633 56	$508 576	$1 705	$550				$1 805			$4 060	$508 576	$512 636
Green Pond, Wal. & Branch. R. R.:														
Verdier	11.30	$11 218 90	$126 774	$1 830					$285		$440	$2 555	$126 774	$129 329
Blake	2.20		24 682		$176				125			301	24 682	24 983
Heyward	.50		5 609										5 609	5 609
Total G. P. W. & B. R. R.	14.00	$11 218 90	$157 065	$1 830	$176				$410		$440	$2 856	$157 065	$159 921
Hampton & Branchville R. R.:														
Grove	8.50	$1 200 00	$10 200	$400								$400	$10 200	$10 600
Warren	7.40	1 200 00	8 880										8 800	8 800
Bell (Logging Road)	2.50	400 00	1 000										1 000	1 000
Warren (Logging Road)	2.50	400 00	1 000										1 000	1 000
Total Hampton & Branch. R. R.	20.90		$21 080	$400								$400	$21 080	$21 480

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
COLLETON COUNTY—Con.														
Jefferson Construction Co.:														
Fraser	3.96	$7 000 00	$27 720	.....	.....	.....	.....	.....	.....	.....	.....	.....	$27 720	$27 720
Lowndes	9.47	.....	66 290	.....	.....	.....	.....	.....	.....	.....	.....	.....	66 290	66 290
Total Jefferson Construction Co.	13.43	$7 000 00	$94 010	.....	.....	.....	.....	.....	.....	.....	.....	.....	$94 010	$94 010
Walterboro & Western R. R.:														
Verdier	2.01	$3 697 02	$7 431	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7 431	$7 431
Bell	9.03	.....	33 384	$1 000	.....	.....	.....	.....	$200	.....	$11	$1 211	33 384	34 595
Broxton	6.16	.....	22 774	710	$200	.....	.....	.....	.....	.....	5	915	22 774	23 689
Warren	4.08	.....	15 084	1 200	.....	.....	.....	.....	410	.....	110	1 720	15 084	16 804
Total Walterboro & West. R. R.	21.28	$3 697 02	$78 673	$2 910	$200	.....	.....	.....	$610	.....	$126	$3 846	$78 673	$82 519
Total Railroads in Colleton Co.	92.08	.....	$859 404	$6 845	$926	.....	.....	.....	$2 825	.....	$566	$11 162	$859 404	$870 566
DARLINGTON COUNTY														
Hartsville R. R.:														
Auburn	5.37	$4 114.62	$22 096	$800	.....	.....	.....	.....	.....	.....	.....	$800	$22 096	$22 896
Hartsville	4.62	.....	19 009	2 650	$500	.....	.....	.....	$3 250	.....	.....	6 400	19 009	25 409
Dovesville	.06	.....	247	.....	.....	.....	.....	.....	.....	.....	.....	.....	247	247
Total Hartsville R. R.	10.05	$4 114 62	$41 352	$3 450	$500	.....	.....	.....	$3 250	.....	.....	$7 200	$41 352	$48 552
Man. & Aug. R. R. (Darl. Br.):														
Darlington	2.20	$9 667 20	$21 268	.....	$400	.....	.....	.....	.....	.....	.....	$400	$21 268	$21 668
High Hill	5.39	.....	52 106	$700	.....	.....	.....	.....	.....	.....	.....	700	52 106	52 806
Philadelphia	3.94	.....	38.088	.....	.....	.....	.....	.....	.....	.....	.....	.....	38 088	38 088
Lamar	3.67	.....	35.479	1 500	.....	.....	.....	.....	$30	.....	.....	1 530	35 479	37 009
Newman's Swamp	.17	.....	1 643	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 643	1 643
Lynches River	3.08	.....	29 775	750	.....	.....	.....	.....	.....	.....	.....	750	29 775	30 525
Total M. & A. R. R. (Darl. Br.)	18.45	$9 667 20	$178 359	$2 950	$400	.....	.....	.....	$30	.....	.....	$3 380	$178 359	$181 739

Cheraw & Dar. R.R. (Gibson Br.):														
Society Hill	5.23	$12 872 60	$67 324						$200			$200	$67 324	$67 524
Mt. Claire	7.10		91 395										91 395	91 395
Mechanicsville	1.72		22 141	$1 300	$300				280			1 880	22 141	24 021
Darlington	2.86		36 816	3 000					3 495			6 495	36 816	43 311
Total C. & D. R. R. (Gib. Br.)	16.91	$12 872 60	$217 676	$4 300	$300				$3 975			$8 575	$217 676	$226 251
Cheraw & Darlington R. R.:														
Palmetto	1.66	$11 269 90	$18 708	$600								$600	$18 708	$19 308
Darlington	7.05		79 453	5 000					$30			5 030	79 453	94 483
Auburn	2.26		25 470										25 470	25 470
Dovesville	5.28		59 505	700					300			1 000	59 505	60 505
Society Hill	6.45		72 691	800					250			1 050	72 691	73 741
Total Cheraw & Darl. R. R.	22.70	$11 269 90	$255 827	$7 100					$580			$7 680	$255 827	$263 507
Carolina, Atlantic & Western Ry.:														
Clyde	1.48	$4 500 00	$6 660	$50								$50	$6 660	$6 710
Hartsville	12.03		54 135	3 935	$300							4 235	54 135	58 370
Swift Creek	6.70		30 150										30 150	30 150
Darlington	8.94		40 230	8 965				$500				9 465	40 230	49 695
Lydia	10.03		45 135	2 665					$85	$50		2 800	45 135	47 935
Lamar	9.04		40 680	965					50	50		1 065	40 680	41 745
Total C. A. & W. Ry.	48 22	$4 500 00	$216 990	$16 580	$300			$500	$135	$100		$17 615	$216 990	$234 605
Total Railroads in Darl. Co.	116.33		$910 204	$34 380	$1 500			$500	$7 970	$100		$44 450	$910 204	$954 654
DILLON COUNTY.														
Georgetown & Western Ry.:														
Harleyville	7.74	$7 000 00	$54 180	$1 200						$100		$1 300	$54 180	$55 480
Manning	9.27		64 890	1 600	$150			$235		150		2 135	64 890	67 025
Moody	1.30		9 100										9 100	9 100
Reeves	1.58		11 060	400						25		425	11 060	11 485
Town of Dillon	2.44		17 080										17 080	17 080
Total Georgetown & West. Ry.	22.33	$7 000 00	$156 310	$3 200	$150			$235		$275		$3 860	$156 310	$160 170
Bennettsville & Cheraw R. R.:														
Kirby	9.25	$2 000 00	$18 500	$250	$100				$150			$500	$18 500	$19 000
Total Ben'tsville & Cheraw R.R.	9.25	$2 000 00	$18 500	$250	$100				$150			$500	$18 500	$19 000
Florence Railroad:														
Carmichael	4.26	$25 859 64	$110 162	$800	$400				$530			$1 730	$110 162	$111 892

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
DILLON COUNTY.—Con.														
Bennettsville & Cheraw R. R.—Con.														
Manning	7.97	.....	206 101	5 000	.....	.....	.....	.....	693	.....	.....	5 693	206 101	211 794
Bethea	2.75	.....	71 114	2 000	.....	.....	.....	.....	110	.....	.....	2 110	71 114	73 224
Kirby	2.37	.....	61 287	.....	.....	.....	.....	.....	.....	.....	.....	.....	61 287	61 287
Total Florence R. R.	17.35	$25 859 64	$448 664	$7 800	$400	.....	.....	.....	$1 333	.....	.....	$9 533	$448 664	$458 197
Raleigh & Charleston R. R.:														
Hillsboro	9.48	$1 800 00	$17 064	$250	.....	.....	.....	.....	.....	$50	.....	$300	$17 064	$17 364
Reeves	3.00	.....	5 400	750	.....	.....	.....	.....	$200	175	.....	1 125	5 400	6 525
Total Raleigh & Charles. R. R.	12.48	$1 800 00	$22 464	$1 000	.....	.....	.....	.....	$200	$225	.....	$1 425	$22 464	$23 889
Florence Railroad (Latta Br.):														
Bethea	10.60	$8 064 50	$85 484	$900	$275	.....	.....	.....	$583	.....	.....	$1 758	$85 484	$87 242
Total Florence R. R. (Latta br.)	10'60	$8 064 50	$85 484	$900	$275	.....	.....	.....	$583	.....	.....	$1 758	$85 484	$87 242
Marion & Southern R. R.:														
Dillon County	8.73	$1 000 00	$8 730	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8 730	$8 730
Total Marion & Southern R. R.	8.73	$1 000 00	$8 730	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8 730	$8 730
Total Railroads in Dillon County	80.74	.....	$740 152	$13 150	$925	.....	.....	$235	$2 266	$500	.....	$17 076	$740 152	$757 228
DORCHESTER COUNTY.														
Man. & Au. R. R. (Pregnall Br.):														
Carnes	3.31	$8 013 50	$26 525	$900	.....	.....	.....	.....	$270	.....	.....	$1 170	$26 525	$27 695
Givhans	4.26	.....	34 137	.....	.....	.....	.....	.....	.....	.....	.....	.....	34 137	34 137
Total M. & A. R. R. (Preg. Br.)	7.57	$8 013 50	$60 662	$900	.....	.....	.....	.....	$270	.....	.....	$1 170	$60 662	$61 832

South Carolina & Georgia R. R.:														
Joint Dist. No. 83	1.25	$21 600 00	$27 000										$27 000	$27 000
District No. 24	1.25		27 000										27 000	27 000
Reevesville No. 2	2.50		54 000	$940					$345			$1 285	54 000	55 285
George Dist. No. 5	5.00		108 000	550	$220				455			1 225	108 000	109 225
George Dist. No. 6	.83		17 928										17 928	17 928
George Dist. No. 7	2.17		46 872										46 872	46 872
Givhan No. 20	4.00		86 400	775					570			1 345	86 400	87 745
Givhan No. 26	5.00		108 000	165	165				50			380	108 000	108 380
Ridgeville No. 12	5.00		108 000	550					380			930	108 000	108 930
District No. 25	4.00		86 400						635			685	86 400	87 085
Summerville Dist.	3.50		75 600	2 330					80			2 410	75 600	78 010
Total S. C. & Ga. R. R.	34.50	$21 600 00	$745 200	$5 310	$385				$2 515			$8 210	$745 200	$753 410
Total R. R. in Dorchester Co.	42.07		$805 862	$6 210	$385				$2 785			$9 380	$805 862	$815 242
EDGEFIELD COUNTY.														
Carolina & Cumberland Gap R.R.:														
Edgefield City	.73	$3 600 00	$2 628	$1 500					$250			$1 750	$2 628	$4 378
Edgefield Dist.	1.27		4 572										4 572	4 572
Trenton Dist.	5.98	3 600 00	21 528	110								110	21 528	21 638
Carolina & Cumb. Gap R. R. Con.														
Not Districted	1.80		$6 480										$6 480	$6 480
Total Caro. & Cum. Gap R. R.	9.78	$3 600 00	$35 208	$1 610					$250			$1 860	$35 208	$37 068
Charlotte, Columbia & Aug. R. R.:														
Johnston	4.16	$20 284 80	$84 385	$1 210					$490			$1 700	$84 385	$86 085
Bacon	2.83		57 406										57 406	57 406
Trenton	7.43		150 716	1 980	$440				740			3 160	150 716	153 876
Total C. C. & A. R. R.	14.42	$20 284 80	$292 507	$3 190	$440				$1 230			$4 860	$292 507	$297 367
Total Railroads in Edgefield Co.	24.20		$327 715	$4 800	$440				$1 480			$6 720	$327 715	$334 435
FAIRFIELD COUNTY.														
Charlotte, Columbia & Aug. R. R.:														
No. 2	7.70	$21 043 20	$162 032	$385	$440				$1 220			$2 045	$162 032	$164 077
No. 4	5.90		124 155	3 300	1 050				750			5 100	124 155	129 255
No. 12	2.70		56 817										56 817	56 817
No. 7	9.90		208 328	220					350			570	208 328	208 898
No. 8	5.59		117 631	800					1 165		$165	2 130	117 631	119 761
Total C. C. & A. R. R.	31.79	$21 043 20	$668 963	$4 705	$1 490				$3 485		$165	$9 845	$668 963	$678 808

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
FAIRFIELD COUNTY—Con.														
Columbia & Greenville R. R.:														
District No. 11	4.11	$14 241 60	$58 533	$440	$500	.....	.....	.....	.....	.....	.....	$940	$58 533	$59 473
District No. 32	5.69	.....	81 035	.....	.....	.....	.....	.....	$45	.....	.....	45	81 035	81 080
Total Col. & Greenville R. R.	9.80	$14 241 60	$139 568	$440	$500	.....	.....	.....	$45	.....	.....	$985	$139 568	$140 553
Spartanburg, Union & Col. R. R.:														
No. 1	3.53	$14 240 64	$50 270	$400	$500	.....	.....	.....	$170	.....	.....	$1 070	$50 270	$51 340
No. 13	10.71	.....	152 517	800	.....	.....	.....	.....	335	.....	.....	1 135	152 517	153 652
No. 11	5.45	.....	77 611	.....	.....	.....	.....	.....	30	.....	.....	30	77 611	77 641
Total S. U. & Cola. R. R.	19.69	$14 240 64	$280 398	$1 200	$500	.....	.....	.....	$535	.....	.....	$2 235	$280 398	$282 633
Total Railroads in Fairfield Co.	61.28	.....	$1 088 929	$6 345	$2 490	.....	.....	.....	$4 065	.....	$165	$13 065	$1 088 929	$1 101 994
FLORENCE COUNTY.														
Alcolu Railroad:														
Motts, No. 21	5.60	$1 500 00	$8 400	$150	.....	.....	.....	.....	.....	.....	.....	$150	$8 400	$8 550
James Cross Roads, No. 22	.50	.....	750	.....	.....	.....	.....	.....	.....	.....	.....	.....	750	750
Effingham, No. 22	1.60	.....	2 400	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 400	2 400
James Cross Roads	.80	.....	1 200	50	.....	.....	.....	.....	.....	.....	.....	50	1 200	1 250
Motts, No. 34	2.80	.....	4 200	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 200	4 200
Total Alcolu R. R.	11.30	$1 500 00	$16 950	$200	.....	.....	.....	.....	.....	.....	.....	$200	$16 950	$17 150
Wilmington, Col. & Aug. R. R.:														
Jeffreys	8.21	$34 200 00	$280 782	$825	.....	.....	.....	.....	$490	.....	.....	$1 315	$280 782	$282 097
Florence—East	4.02	34 200 00	137 484	.....	.....	.....	.....	.....	.....	.....	.....	.....	137 484	137 484
Florence—West	3.27	20 214 00	66 100	16 750	$7 450	.....	.....	$27 500	27 075	.....	.....	78 775	66 100	144 875
Ebenezer	5.26	.....	106 326	200	.....	.....	.....	.....	530	.....	.....	730	106 326	107 056
Timmonsville	4.08	.....	82 473	5 500	.....	.....	.....	.....	930	.....	.....	6 430	82 473	88 903

Cartersville	6.09	$20 214 00	$123 103	$400	$500							$900	$123 103	$124 008
Total W. C. & A. R. R.	30.93		$796 268	$23 675	$7 950			$27 500	$29 025			$88 150	$796 268	$884 418
Northeastern Railroad:														
Lake City	3.28	$29 000 00	$95 120	$4 300								$4 300	$95 120	$99 420
Lee	2.82		81 780	990					$693			1 683	81 780	83 463
Lake	2.82		81 780										81 780	81 780
Lynch	6.23		180 670	550	$770				20			1 340	180 670	182 010
McMillan	2.04		59 160	1 000					730			1 730	59 160	60 890
Tans Bay	3.49		101 210						200			200	101 210	101 410
Florence	4.77		138 330	200					1 190			1 390	138 330	139 720
Total Northeastern R. R.	25.45	$29 000 00	$738 050	$7 040	$770				$2 833			$10 643	$738 050	$748 693
Cheraw & Darlington R. R.:														
Florence	4.54	$11 269 90	$51 165						$475			$475	$51 165	$51 640
Total C. & D. R. R.	4.54	$11 269 90	$51 165						$475			$475	$51 165	$51 640
Carolina, Atlantic & Western Ry.:														
Timmonsville	2.75	$4 500 00	$12 375	$2 000	$285				$200	$200		$2 685	$12 375	$15 060
Florence	8.96		40 320	2 000				$400	315			2 715	40 320	43 035
Jeffreys	.09		405										405	405
McMillan	6.18		27 810						745			745	27 810	28 555
Cain	11.03		49 635	4 015					1 470			5 485	49 635	55 120
Pee Dee	8.45		38 025										38 025	38 025
Total C. A. & W. Ry.	37.46	$4 500 00	$168 570	$8 015	$285			$400	$2 730	$200		$11 630	$168 570	$180 200
Georgetown & Western R. R.:														
Pee Dee	4.18	$7 000 00	$29 260	$500								$500	$29 260	$29 760
Total G. & W. R. R.	4.18	$7 000 00	$29 260	$500								$500	$29 260	$29 760
Total Railroads in Florence Co.	113.86		$1 800 263	$39 430	$9 005			$27 900	$35 063	$200		$111 598	$1 800 263	$1 911 861
GEORGETOWN COUNTY.														
Georgetown & Western R. R.:														
Andrews, Town	1.02	$7 000 00	$7 140	$2 100	$4 400	$5 250		$1 175	$2 970			$15 895	$7 140	$23 035
Black River, No. 4	7.28	7 000 00	50 960						835			835	50 960	51 795
Goudin, No. 2	5.91	7 000 00	41 370										41 370	41 370
Georgetown County	15 985	5 000 00	79 925	4 000	1 000				5 700	$12 000		22 700	79 925	102 625
Andrews	2.00	5 000 00	10 000										10 000	10 000
Total G. & W. R. R.	32 195		$189 395	$6 100	$5 400	$5 250		$1 175	$9 505	$12 000		$39 430	$189 395	$228 825
Total Railroads in Georget'n Co.	32 195		$189 395	$6 100	$5 400	$5 250		$1 175	$9 505	$12 000		$39 430	$189 395	$228 825

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
GREENVILLE COUNTY.														
Columbia & Greenville R. R.:														
Greenville Dist. No. 17	1.00	$14 000 00	$14 000	$2 170	.....	.....	.....	.....	$20	.....	.....	$2 190	$14 000	$16 190
Greenville Dist. No. 8-C	1.72	.....	24 080	.....	.....	.....	.....	.....	30	.....	.....	30	24 080	24 110
Gantt Dist. No. 6-B	4.06	.....	56 840	.....	.....	.....	.....	.....	255	.....	.....	255	56 840	57 095
Grove Dist. No. 4-C	3.67	.....	51 380	1 000	.....	.....	.....	.....	260	.....	.....	1 260	51 380	52 640
Grove Dist. No. 4-D	.86	.....	12 040	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 040	12 040
Total C. & G. R. R.	11.31	$14 000 00	$158 340	$3 170	.....	.....	.....	.....	$565	.....	.....	$3 735	$158 340	$162 075
Atlanta & Charlotte Air Line Ry.:														
Greer Dist.	2.41	$42 000 00	$101 220	$750	.....	.....	.....	.....	$135	.....	.....	$885	$101 220	$102 105
District No. 9-A	1.24	.....	52 080	.....	.....	.....	.....	.....	.....	.....	.....	.....	52 080	52 080
District No. 9-B	3.18	.....	133 560	560	.....	.....	.....	.....	160	.....	.....	710	133 560	134 270
District No. 9-C	3.77	.....	158 340	.....	.....	.....	.....	.....	50	.....	.....	50	158 340	158 390
District No. 10-A	1.13	.....	47 460	.....	.....	.....	.....	.....	.....	.....	.....	.....	47 460	47 460
Poe District	1.16	.....	48 720	.....	.....	.....	.....	.....	135	.....	.....	135	48 720	48 855
District No. 17	.96	.....	40 320	15 080	$5 660	.....	.....	.....	12 235	$1 160	.....	34 135	40 320	74 455
West Greenville D	.82	.....	34 440	.....	.....	.....	.....	.....	1 085	.....	.....	1 085	34 440	35 525
Woodside-Brandon	1.51	.....	63 420	.....	.....	.....	.....	.....	20	.....	.....	20	63 420	63 440
District No. 10-C	1.62	.....	68 040	.....	.....	.....	.....	.....	.....	.....	.....	.....	68 040	68 040
Total A. & C. A. L. Ry.	17.80	$42 000 00	$747 600	$16 380	$5 660	.....	.....	.....	$13 820	$1 160	.....	$37 020	$747 600	$784 620
Asheville & Spartanburg R. R.:														
Glassy Mountain	.61	$18 448 32	$11 254	.....	.....	.....	.....	.....	.....	.....	.....	.....	$11 254	$11 254
Total A. & S. R. R.	.61	$18 448 32	$11 254	.....	.....	.....	.....	.....	.....	.....	.....	.....	$11 254	$11 254
Charleston & Western Caro. Ry.:														
Greenville	1.87	$8 000 00	$14 960	$20 000	$100	.....	.....	.....	.....	.....	.....	$20 100	$14 960	$35 060
Butler	4.15	.....	33 200	.....	.....	.....	.....	.....	.....	.....	.....	.....	33 200	33 200

Austin	7.26		58 080	1 200	13 00				$300			2 800	58 080	60 880
Fairview	5.69		45 520	400								400	45 520	45 920
Total C. & W. C. Ry.	18.97	$8 000 00	$151 760	$21 600	$1 400				$300			$23 300	$151 760	$175 060
Piedmont & Northern Ry.:														
Grove	6.16	$15 000 00	$92 400	$1 650								$1 650	$92 400	$94 050
Gantt	4.20		63 000	100								100	63 000	63 100
Chick Springs	11.28		169 200	7 000		$13 500		$2 700	$5 800			29 000	169 200	198 200
Greenville	6.41		96 150	2 650				200				2 850	96 150	99 000
Total P. & N. Ry.	28.05	$15 000 00	$420 750	$11 400		$13 500		$2 900	$5 800			$33 600	$420 750	$454 350
Greenville & Northern Ry.:														
Greenville	3.60	$2 000 00	$7 200	$750					$70			$820	$7 200	$8 020
Paris Mountain	5.20		10 400	250					25			275	10 400	10 675
Bates	6.10		12 200	250					25			275	12 200	12 475
Cleveland	8.20		16 400	700								700	16 400	17 100
Total G. & N. Ry.	23.10	$2 000 00	$46 200	$1 950					$120			$2 070	$46 200	$48 270
Total Railroads in Green. Co.	99.84		$1 535 904	$54 500	$7 060	$13 500		$2 900	$20 605	$1 160		$99 725	$1 535 904	$1 635 629
GREENWOOD COUNTY.														
Piedmont & Northern Ry.:														
Greenwood	4.69	$12 000 00	$56 280	$100				$200	$25			$325	$56 280	$56 605
Hodges	7.70		92 400	1 900					5 800			7 700	92 400	100 100
Walnut Grove	2.80		33 600	200								200	33 600	33 800
Total P. & N. Ry.	15.19	$12 000 00	$182 280	$2 200				$200	$5 825			$8 225	$182 280	$190 505
Georgia, Carolina & Northern Ry.:														
Greenwood	11.57	$14 000 00	$161 980	$10 200	$800				$2 400	$900		$14 300	$161 980	$176 280
Coronaca	3.88		54 320	25								25	54 320	54 345
Total G. C. & N. Ry.	15.45	$14 000 00	$216 300	$10 225	$800				$2 400	$900		$14 325	$216 300	$230 625
Columbia & Greenville R. R.:														
Kinard Dist. No. 44	2.15	$14 000 00	$30 100										$30 100	$30 100
Ninety-Six Dist. No. 13	5.67		79 380	$1 780					$400			$2 180	79 380	81 560
Ninety-Six Dist. No. 20	2.90		40 600	80					375			455	40 600	41 055
Greenwood Dist. No. 20	1.20		16 800										16 800	16 800
Greenwood Dist. No. 12	1.20		16 800										16 800	16 800
Greenwood Dist. No. 16	3.00		42 000										42 000	42 000
Greenwood Dist. No. 18	6.00		84 000	49 50	$440				425			5 815	84 000	89 815
Hodges Dist. No. 4	3.62		50 680	660	825				420			1 905	50 680	52 585
Hodges Dist. No. 6	2.14		29 960										29 960	29 960

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
GREENWOOD COUNTY—Con.														
Columbia & Greenville R. R.—Con.														
Hodges Dist. No. 48	2.65	.....	37 100	.....	.....	.....	.....	.....	.....	.....	.....	.....	37 100	37 100
Walnut Grove No. 1	2.10	.....	29 400	1 050	.....	.....	.....	.....	.....	.....	.....	1 050	29 400	30 450
Total C. & G. R. R.	32.63	$14 000 00	$456 820	$8 520	$1 265	.....	.....	.....	$1 620	.....	.....	$11 405	$456 820	$468 225
Col. & Green. R.R. (Abbev. Br.):														
Hodges No. 4	1.05	$5 913 60	$6 209	.....	.....	.....	.....	.....	.....	.....	.....	.....	$6 209	$6 209
Hodges	1.93	5 913 60	11 413	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 413	11 413
Total C. & G. R. R. (Abbe. Br.)	2.98	.....	$17 622	.....	.....	.....	.....	.....	.....	.....	.....	.....	$17 622	$17 622
Ware Shoals Railroad:														
Walnut Grove	5.00	$1 000 00	$5 000	.....	.....	.....	.....	.....	.....	.....	$100	$100	$5 000	$5 100
Total Ware Shoals R. R.	5.00	$1 000 00	$5 000	.....	.....	.....	.....	.....	.....	.....	$100	$100	$5 000	$5 100
Charleston & West. Carolina Ry.:														
Greenwood	11.38	$8 500 00	$96 730	$1 000	$800	.....	.....	.....	$700	.....	.....	$2 500	$96 730	$99 230
Coronaca	4.45	.....	37 825	400	.....	.....	.....	.....	.....	.....	.....	400	37 825	38 225
Verdery	5.11	.....	43 435	400	.....	.....	.....	.....	.....	.....	.....	400	43 435	43 835
Bradley	4.82	.....	40 970	400	.....	.....	.....	.....	300	.....	.....	700	40 970	41 670
Troy	3.67	.....	31 195	500	.....	.....	.....	.....	.....	.....	.....	500	31 195	31 695
Total C. & W. C. Ry.	29.43	$8 500 00	$250 155	$2 700	$800	.....	.....	.....	$1 000	.....	.....	$4 500	$250 155	$254 655
Total Railroads in Greenw'd Co.	100.68	.....	$1 128 177	$23 045	$2 865	.....	.....	$200	$10 845	$900	$100	$38 555	$1 128 177	$1 166 732
HAMPTON COUNTY.														
Charleston & West. Carolina Ry.:														
Peeples	18.64	$8 000 00	$149 120	$2 200	$400	.....	.....	.....	$600	.....	.....	$3 200	$149 120	$152 320

Pocataligo	9.85		78 800	850					500			1 350	78 800	80 150
Total C. & W. C. Ry.	28 49	$8 000 00	$227 920	$3 050	$400				$1 100			$4 550	$227 920	$232 470
Florida Cent. & Peninsular R. R.:														
Roberts	.21	$12 000 00	$2 520										$2 520	$2 520
Lawton	10.50		126 000	$1 200	$450			$50	$600			$2 300	126 000	128 300
Goethe	11.79		141 480	600				50	350			1 000	141 480	142 480
Total F. C. & P. R. R.	22.50	$12 000 00	$270 000	$1 800	$450			$100	$950			$3 300	$270 000	$273 300
Charleston & Savannah R. R.:														
Pocataligo	2.10	$22 633 56	$47 530	$320					$700			$1 020	$47 530	$48 550
Total Chas. & S. R. R.	2.10	$22 633 56	$47 530	$320					$700			$1 020	$47 530	$48 550
Carolina Midland R. R.:														
Rice School Dist.	5.77	$15 033 60	$86 744	$275								$275	$86 744	$87 019
Estill School Dist.	3.44		51 716	275	$440				$250			965	51 716	52 681
Furman School Dist.	6.02		90 502	220					265			$485	$90 502	$90 987
Total Carolina Midland R. R.	15.23	$15 033 60	$228 962	$770	$440				$515			$1 725	$228 962	$230 687
Hampton & Branchville R. R.:														
Peeples	8.40	$1 200 00	$10 080	$200								$200	$10 080	$10 280
Total Hamp. & Branch. R. R.	8.40	$1 200 00	$10 080	$200								$200	$10 080	$10 280
Total R. R. in Hampton County	76.72		$784 492	$6 140	$1 290			$100	$3 265			$10 795	$784 492	$795 287
HORRY COUNTY.														
Wilmington, Cola. & Aug. R. R.:														
Floyds	5.44	$20 214 00	$109 964		$440							$440	$109 964	$110 404
Total W. C. & A. R. R.	5.44	$20 214 00	$109 964		$440							$440	$109 964	$110 404
W., C. & A. R. R. (Conway Br.):														
Conway	10.15	$8 013 50	$81 337	$2 150	$500				$160			$2 810	$81 337	$84 147
Bayboro	7.58		60 742	700	500				130			1 330	60 742	62 072
Simpsons Creek	4.49		35 981	900	700				40			1 640	35 981	37 621
Green Sea	3.00		24 040						50			50	24 040	24 090
Total W., C. & A. (Conway Br.)	25.22	$8 013 50	$202 100	$3 750	$1 700				$380			$5 830	$202 100	$207 930
Conway, Coast & Western R. R.:														
Dog Neck	.79	$1 500 00	$1 185						$300			$300	$1 185	$1 485

TABBLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
HORRY COUNTY—Con														
Conway, Coast & West. R. R.—Con.														
Conway	20.54	.....	30 810	$50	$100	.....	.....	.....	50	.....	.....	200	30 810	31 010
Dog Bluff	5.11	.....	7 665	250	.....	.....	.....	.....	.....	.....	.....	250	7 665	7 915
Gallivants Ferry	3.65	.....	5 475	250	.....	.....	.....	.....	.....	.....	.....	250	5 475	5 725
Total C., C. & W. R. R.	30.09	$1 500 00	$45 135	$550	$100	.....	.....	.....	$350	.....	.....	$1 000	$45 135	$46 135
Total Railroads in Horry Co.	60.75	.....	$357 199	$4 300	$2 240	.....	.....	.....	$730	.....	.....	$7 270	$357 199	$364 469
JASPER COUNTY.														
Charleston & Savannah R. R.:														
Roberts	8.63	$22 633 56	$195 328	$418	$500	.....	.....	.....	$380	.....	.....	$1 298	$195 328	$196 626
Coosawhatchie	18.33	.....	414 873	275	550	.....	.....	.....	1 625	.....	.....	2 450	414 873	417 323
Pocotaligo	4.11	.....	93 024	1 800	.....	.....	.....	.....	750	.....	.....	2 550	93 024	95 574
Total C. & S. R. R.	31.07	$22 633 56	$703 225	$2 493	$1 050	.....	.....	.....	$2 755	.....	.....	$6 298	$703 225	$709 523
Florida, Cen, & Peninsular R. R.:														
Roberts	4.11	$12 000 00	$49 320	.....	.....	.....	.....	$50	.....	.....	.....	$50	$49 320	$49 370
Total F. C. & P. R. R.	4.11	$12 000 00	$49 320	.....	.....	.....	.....	$50	.....	.....	.....	$50	$49 320	$49 370
Carolina Midland R. R.:														
Grays School District No. 3	3.68	$15 033 60	$55 324	$220	.....	.....	.....	.....	$25	.....	.....	$245	$55 324	$55 569
Great Swamp School Dist No. 9	7.00	.....	105 235	220	$330	.....	.....	.....	25	.....	.....	575	105 235	105 810
Tillman School Dist. No. 5	10.22	.....	153 643	220	.....	.....	.....	.....	280	.....	.....	500	153 643	154 143
Hardeeville School Dist. No. 10	3.63	.....	54 572	.....	.....	.....	.....	.....	120	.....	.....	120	54 572	54 692
Total Carolina Midland R. R.	24.53	$15 033 60	$368 774	$660	$330	.....	.....	.....	$450	.....	.....	$1 440	$368 774	$370 214
Jefferson Construction Co.:														
Coosawhatchie	17.00	$7 000 00	$119 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$119 000	$119 000

Roberts	7.13	.....	49 910	.....	.....	.....	.....	.....	.....	.....	.....	.....	49 910	49 910
Total Jefferson Construction Co.	24.13	$7 000 00	$168 910	.....	.....	.....	.....	.....	.....	.....	.....	.....	$168 910	$168 910
Total Railroads in Jasper Co...	83.84	.....	$1 290 229	$3 153	$1 380	.....	.....	$50	..$3 205	.....	.....	$7 788	$1 290 229	$1.298 017
KERSHAW COUNTY.														
S. C. & Ga. R. R. (Camden Br.):														
District No. 43	4.25	$10 512 00	$44 675	$650	.....	.....	.....	.....	.....	.....	.....	$650	$44 675	$45 325
District No. 2	4.20	.....	44 150	.....	.....	.....	.....	.....	.....	.....	.....	.....	44 150	44 150
District No. 1	1.40	.....	14 717	2 500	$220	.....	.....	.....	$880	.....	.....	3 600	14 717	18 317
Total S. C. & Ga. (Camden Br.)	9.85	$10 512 00	$103 542	$3 150	$220	.....	.....	.....	$880	.....	.....	$4 250	$103 542	$107 792
S. C. & Ga. Extension R. R.:														
District No. 1	6.00	$7 512 00	$45 072	.....	.....	.....	.....	.....	$190	.....	.....	$190	$45 072	$45 262
District No. 8	5.35	.....	40 189	$50	.....	.....	.....	.....	135	.....	.....	185	40 189	40 374
District No. 19	5.35	.....	40 189	165	.....	.....	.....	.....	80	.....	.....	245	40 189	40 434
District No. 26	2.14	.....	16 076	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 076	16 076
District No. 27	3.00	.....	22 536	.....	$110	.....	.....	.....	.....	.....	.....	110	22 536	22 646
District No. 40	.50	.....	3 756	4 830	.....	.....	.....	.....	.....	.....	.....	4 830	3 756	8 586
Total S. C. & G. Exten. R. R.	22.34	$7 512 00	$167 818	$5 045	$110	.....	.....	.....	$405	.....	.....	$5 560	$167 818	$173 378
South Bound Extension R. R.:														
DeKalb	1.82	$12 000 00	$21 840	.....	.....	.....	.....	.....	.....	.....	.....	.....	$21 840	$21 840
Wateree	12.59	.....	151 080	$2 430	.....	.....	.....	.....	$2 250	.....	.....	$4 680	151 080	155 760
Total South Bound Exten. R. R.	14.41	$12 000 00	$172 920	$2 430	.....	.....	.....	.....	$2 250	.....	.....	$4 680	$172 920	$177 600
Chesterfield & Kershaw R. R.:														
Buffalo	8.11	$12 000 00	$97 320	$900	.....	.....	.....	.....	$950	.....	.....	$1 850	$97 320	$99 170
DeKalb	13.71	.....	164 520	6 990	$1 600	.....	.....	.....	3 480	$825	.....	12 895	164 520	177 415
Total Chester. & Kershaw R. R.	21.82	$12 000 00	$261 840	$7 890	$1 600	.....	.....	.....	$4 430	$825	.....	$14 745	$261 840	$276 585
Northwestern R. R. of S. C.:														
DeKalb	5.69	$3 000 00	$17 070	$400	.....	.....	.....	.....	$250	.....	.....	$650	$17 070	$17 720
Total Northwestern R.R. of S. C.	5.69	$3 000 00	$17 070	$400	.....	.....	.....	.....	$250	.....	.....	$650	$17 070	$17 720
Total Railroads in Kershaw Co.	74.11	.....	$723 190	$18 915	$1 930	.....	.....	.....	$8 215	$825	.....	$29 885	$723 190	$753 075
LANCASTER COUNTY.														
Lancaster & Chester R. R.:														
Cane Creek No. 14	1.25	$2 500 00	$3 125	.....	.....	.....	.....	.....	.....	.....	.....	.....	$3 125	$3 125
Cane Creek No. 29	4.40	.....	11 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 000	11 000

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
LANCASTER COUNTY.—Con.														
Lancaster and Chester R. R.—Con.														
Gills Creek No. 14	.75	.....	1 875	$1 200	.....	$25	.....	$50	.....	.....	.....	$1 275	1 875	3 150
Total Lancaster & Chester R. R.	6.40	$2 500 00	$16 000	$1 200	.....	$25	.....	$50	.....	.....	.....	$1 275	$16 000	$17 275
S. C. & Ga. Extension R. R.:														
Flat Creek No. 40	.69	$7 512 00	$5 183	$500	.....	.....	.....	.....	$80	.....	.....	$580	$5 183	$5 763
Pleasant Hill No. 31	2.00	.....	15 024	.....	$165	.....	.....	.....	80	.....	.....	245	15 024	15 269
Pleasant Hill No. 38	3.00	.....	22 536	100	.....	.....	.....	.....	.....	.....	.....	100	22 536	22 636
Pleasant Hill No. 40	2.17	.....	16 301	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 301	16 301
Pleasant Hill No. 23	1.00	.....	7 512	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 512	7 512
Pleasant Hill No. 39	3.00	.....	22 536	.....	.....	.....	.....	.....	.....	.....	.....	.....	22 536	22 536
Gills Creek No. 23	2.58	.....	19 381	.....	.....	.....	.....	.....	.....	.....	.....	.....	19 381	19 381
Gills Creek No. 14	3.42	.....	25 691	1 750	.....	.....	.....	.....	50	.....	.....	1 800	25 691	27 491
Cane Creek No. 29	4.60	.....	34 555	.....	.....	.....	.....	.....	30	.....	.....	30	34 555	34 585
Cane Creek No. 14	2.00	.....	15 024	.....	.....	.....	.....	.....	.....	.....	.....	.....	15 024	15 024
Waxhaw No. 6	5.30	.....	39 814	150	.....	.....	.....	.....	210	.....	.....	360	39 814	40 174
Total S. C. & Ga. Exten. R. R.	29.76	$7 512 00	$223 557	$2 500	$165	.....	.....	.....	$450	.....	.....	$3 115	$223 557	$226 672
Georgia, Carolina & Northern Ry.:														
Waxhaw	7.49	$14 000 00	$104 860	$1 000	$245	.....	.....	.....	$300	.....	.....	$1 545	$104 860	$106 405
Total G. C. & N. Ry.	7.49	$14 000 00	$104 860	$1 000	$245	.....	.....	.....	$300	.....	.....	$1 545	$104 860	$106 405
Total Railroads in Lancaster Co.	43.65	.....	$344 417	$4 700	$410	$25	.....	$50	$750	.....	.....	$5 985	$344 417	$350 352
LAURENS COUNTY														
Georgia, Carolina & Northern Ry.:														
Jacks	10.40	$14 000 00	$145 600	$550	.....	.....	.....	.....	$300	.....	.....	$850	$145 600	$146 450
Hunter	12.00	.....	168 000	2 040	$450	.....	.....	.....	800	$2 500	.....	5 790	168 000	173 790

Cross Hill	8.50		119 000	500					300	200		1 000	119 000	120 000
Total G., C. & N. Ry.:	30.90	$14 000 00	$432 600	$3 090	$450				$1 400	$2 700		$7 640	$432 600	$440 240
Cola., Newberry & Laurens R. R.:														
Laurens No. 4	2.50	$6 000 00	$15 000										$15 000	$15 000
Laurens No. 6	3.80		22 800										22 800	22 800
Laurens No. 11	1.60		9 600	$6 500					$500			$7 000	9 600	16 600
Hunter No. 5	3.60		21 600	5 500					1 000			6 500	21 600	28 100
Hunter No. 6	3.40		20 400	100								100	20 400	20 500
Jacks No. 15	3.60		21 600		$350							350	21 600	21 950
Total C., N. & L. R. R.	18.50	$6 000 00	$111 000	$12 100	$350				$1 500			$13 950	$111 000	$124 950
Charleston & W. Carolina Ry.:														
Cross Hill	3.54	$8 500 00	$30 090										$30 090	$30 090
Waterloo	6.72	8 500 00	57 120	$800					$300			$1 100	57 120	58 220
Dials	11.71	8 000 00	93 680	800					600			1 400	93 680	95 080
Scuffleton	3.12	8 500 00	26 520	400								400	26 520	26 920
Youngs	1.55	8 500 00	13 175	400					300			700	13 175	13 875
Laurens	5.67	8 000 00	45 360										45 360	45 360
Laurens	14.31	8 500 00	121 635	6 560	$600							7 160	121 635	128 795
Total C. & W. C. Ry.	46.62		$387 580	$8 960	$600				$1 200			$10 760	$387 580	$398 340
Total Railroads in Laurens Co.	96.02		$931 180	$24 150	$1 400				$4 100	$2 700		$32 350	$931 180	$963 530
LEE COUNTY.														
Northwestern Railroad of S. C.:														
Mechanicsville	4.76	$1 000 00	$4 760	$250								$250	$4 760	$5 010
Total Northwestern R.R. of S. C.	4.76	$1 000 00	$4 760	$250								$250	$4 760	$5 010
Wilmington, Cola. & Aug. R. R.:														
Lynchburg	3.34	$20 214 00	$67 515	$1 300					$655			$1 955	$67 515	$69 470
St. Charles	6.47		130 785										130 785	130 785
Total W., C. & A. R. R.	9.81	$20 214 00	$198 300	$1 300					$655			$1 955	$198 300	$200 255
Man. & Aug. R.R. (Lucknow Br.):														
Turkey Creek	2.01	$3 725 22	$7 488	$450								$450	$7 488	$7 938
Bishopville	7.83		29 168	3 500	$200				$330		$75	4 105	29 168	33 273
Mt. Clio	6.89		25 667	800								800	25 667	26 467
Total M. & A. (Lucknow Br.)	16.73	$3 725 22	$62 323	$4 750	$200				$330		$75	$5 355	$62 323	$67 678
M. & A. R. R. (Darlington Br.):														
Lynchburg	.46	$9 667 20	$4 447										$4 447	$4 447

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
LEE COUNTY.—Con.														
M. & A. R. R. (Darl'ton Br.).—Con.														
Mt. Clio	4.97	.....	48 046	$1 700	$330	.....	.....	$33	$198	.....	$10	$2 271	48 046	50 317
St. Charles	4.76	.....	46 016	1 250	.....	.....	.....	33	.....	.....	.....	1 283	46 016	47 299
Total M. & A. (Darlington Br.)	10.19	$9 667 20	$98 509	$2 950	$330	.....	.....	$66	$198	.....	$10	$3 554	$98 509	$102 063
Carolina, Atlantic & Western Ry.:														
Stokes Bridge	1.30	$4 500 00	$5 850	$1 500	.....	.....	.....	.....	.....	.....	.....	$1 500	$5 850	$7 350
Cypress	3.43	.....	15 435	.....	.....	.....	.....	.....	.....	.....	.....	.....	15 435	15 435
Bishopville	8.83	.....	39 735	2 875	.....	.....	.....	.....	$215	.....	.....	3 090	39 735	42 825
Mechanicsville	4.55	.....	20 475	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 475	20 475
Total C. A. & W. Ry.	18.11	$4 500 00	$81 495	$4 375	.....	.....	.....	.....	$215	.....	.....	$4 590	$81 495	$86 085
Total Railroads in Lee County.	59.60	.....	$445 387	$13 625	$530	.....	.....	$66	$1 398	.....	$85	$15 704	$445 387	$461 091
LEXINGTON COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Congaree Dist. No. 32	1.87	$20 284 80	$37 933	.....	.....	.....	.....	.....	.....	.....	.....	.....	$37 933	$37 933
Congaree Dist. No. 29	1.47	.....	29 819	$440	.....	.....	.....	.....	$320	.....	.....	$760	29 819	30 579
Congaree Dist. No. 31	1.86	.....	37 730	.....	.....	.....	.....	.....	.....	.....	.....	.....	37 730	37 730
Lexington Dist. No. 1	5.50	.....	111 566	660	$250	.....	.....	.....	450	.....	.....	1 360	111 566	112 926
Lexington Dist. No. 2	2.50	.....	50 710	.....	.....	.....	.....	.....	30	.....	.....	30	50 710	50 740
Boiling Springs Dist. No. 24	3.60	.....	73 025	200	.....	.....	.....	.....	.....	.....	.....	200	73 025	73 225
Boiling Springs Dist. No. 74	2.00	.....	40 570	.....	.....	.....	.....	.....	30	.....	.....	30	40 570	40 600
Gilbert Hollow Dist. No. 14	3.05	.....	61 869	.....	.....	.....	.....	.....	.....	.....	.....	.....	61 869	61 869
Gilbert Hollow Dist. No. 71	.69	.....	13 997	.....	.....	.....	.....	.....	.....	.....	.....	.....	13 997	13 997
Gilbert Hollow Dist. No. 12	3.25	.....	65 926	750	.....	.....	.....	.....	80	.....	.....	830	65 926	66 756
Gilbert Hollow Dist. No. 15	3 50	.....	70 997	165	440	.....	.....	.....	320	.....	.....	925	70 997	71 922
Chinquapin Dist. No. 18	1.91	.....	38 744	2 205	.....	.....	.....	.....	870	.....	.....	3 075	38 744	41 819
Total C. C. & A. R. R.	31.20	$20 284 80	$632 886	$4 420	$690	.....	.....	.....	$2 100	.....	.....	$7 210	$632 886	$640 096

Cola., Newberry & Laurens R. R.:														
Fork No. 44	6.50	$6 000 00	$39 000	$250	.....	.....	.....	.....	$200	.....	.....	$450	$39 000	$39 450
Fork No. 45	2.00	.....	12 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 000	12 000
Saluda No. 51	1.125	.....	6 750	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 750	6 750
Broad River No. 66	3.50	.....	21 000	250	$250	.....	.....	.....	.....	.....	.....	500	21 000	21 500
Total C. N. & L. R. R.	13.125	$6 000 00	$78 750	$500	$250	.....	.....	.....	$200	.....	.....	$950	$78 750	$79 700
Florida, Central & Penin. R. R.:														
Bull Swamp	5.97	$12 000 00	$71 640	$350	$390	.....	.....	$50	$550	.....	.....	$1 840	$71 640	$72 980
Platt Springs	9.32	.....	111 840	400	.....	.....	.....	50	750	.....	.....	1 200	111 840	113 040
Congaree	7.07	.....	84 840	.....	.....	.....	.....	.....	.....	.....	.....	.....	84 840	84 840
Total F., C. & P. R. R.	22.36	$12 000 00	$268 320	$750	$390	.....	.....	$100	$1 300	.....	.....	$2 540	$268 320	$270 860
Seivern & Knoxville R. R.:														
Chinquapin No. 20	2.00	$1 800 00	$3 600	$200	$200	.....	.....	.....	.....	.....	.....	$400	$3 600	$4 000
Chinquapin No. 19	3.50	.....	6 300	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 300	6 300
Chinquapin No. 18	2.00	.....	3 600	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 600	3 600
Chinquapin No. 60	4.03	.....	7 254	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 254	7 254
Black Creek No. 62	3.59	.....	6 462	.....	.....	.....	.....	.....	$30	.....	.....	30	6 462	6 492
Total Seivern & Knoxville R. R.	15.12	$1 800 00	$27 216	$200	$200	.....	.....	.....	$30	.....	.....	$430	$27 216	$27 646
South Bound Extension R. R.:														
Congaree	.98	$12 000 00	$11 760	$150	$2 000	$6 950	$1 400	$1 400	$4 165	.....	$2 070	$18 135	$11 760	$29 895
Total South Bound Exten. R. R.	.98	$12 000 00	$11 760	$150	$2 000	$6 950	$1 400	$1 400	$4 165	.....	$2 070	$18 135	$11 760	$29 895
Carolina Midland R. R.:														
Congaree	6.84	$15 033 60	$102 830	.....	$440	.....	.....	.....	$540	.....	.....	$980	$102 830	$103 810
Platt Springs	4.79	.....	72 011	.....	.....	.....	.....	.....	.....	.....	.....	.....	72 011	72 011
Boiling Springs	6.73	.....	101 177	$350	.....	.....	.....	.....	160	$100	.....	610	101 177	101 787
Black Creek	7.17	.....	107 791	220	440	.....	.....	.....	160	.....	.....	820	107 791	108 611
Total Carolina Midland R. R.	25.53	$15 033 60	$383 809	$570	$880	.....	.....	.....	860	$100	.....	$2 410	$383 809	$386 219
Total R. R. in Lexington Co.	108.315	.....	$1 402 741	$6 590	$4 410	$6 950	$1 500	$1 400	$8 655	$100	$2 070	$31 675	$1 402 741	$1 434 416
MARION COUNTY														
Wilmington, Cola. & Aug. R. R.:														
Hillsboro	3.47	$20 214 00	$70 143	$1 000	.....	.....	.....	.....	$430	.....	.....	$1 430	$70 143	$71 573
Reeves	7.34	.....	148 371	2 100	.....	.....	.....	.....	280	.....	.....	2 380	148 371	150 751
Marion	5.75	.....	116 230	5 700	$825	.....	.....	.....	230	.....	.....	6 755	116 230	122 985

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.													
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.	Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
MARION COUNTY.—Con.														
Wilm'ton, Cola. & Aug. R. R.—Con.														
Wahee	7.75	.....	156 658	.....	550	.....	.....	.....	705	.....	.....	1 255	156 658	157 913
Total W., C. & A. R. R.	24.31	$20 214 00	$491 402	$8 800	$1 375	.....	.....	.....	$1 645	.....	.....	$11 820	$491 402	$503 222
Florence Railroad:														
Kirby	3.52	$25 859 64	$91 026	$400	.....	.....	.....	.....	$583	.....	.....	$983	$91 026	$92 009
Wahee	4.16	.....	107 576	1 000	.....	.....	.....	.....	.....	.....	.....	1 000	107 576	108 576
Total Florence R. R.	7.68	$25 859 64	$198 602	$1 400	.....	.....	.....	.....	$583	.....	.....	$1 983	$198 602	$200 585
Georgetown & Western R. R.:														
Reeves	8.69	$7 000 00	$60 830	$600	.....	.....	.....	.....	$100	.....	.....	$700	$60 830	$61 530
Legetts	12.62	.....	88 340	1 105	$150	.....	.....	.....	100	.....	.....	1 355	88 340	89 695
Brittons Neck	7.39	.....	51 730	1 000	.....	.....	.....	.....	100	.....	.....	1 100	51 730	52 830
Total G. & W. R. R.	28.70	$7 000 00	$200 900	$2 705	$150	.....	.....	.....	$300	.....	.....	$3 155	$200 900	$204 055
Raleigh & Charleston R. R.:														
Reeves	2.00	$1 800 00	$3 600	$250	.....	.....	.....	.....	$450	$50	.....	$750	$3 600	$4 350
Marion	7.00	.....	12 600	1 000	.....	$200	.....	$500	1 750	425	.....	3 875	12 600	16 475
Total Raleigh & Chas. R. R.	9.00	$1 800 00	$16 200	$1 250	.....	$200	.....	$500	$2 200	$475	.....	$4 625	$16 200	$20 825
Marion & Southern R. R.:														
Marion	1.99	$3 183 00	$6 334	.....	.....	.....	.....	.....	.....	.....	.....	.....	$6 334	$6 334
Wahee	.53	3 183 00	1 687	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 687	1 687
Wahee	7.20	1 000 00	7 200	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 200	7 200
Total Marion & Southern R. R.	9.72	.....	$15 221	.....	.....	.....	.....	.....	.....	.....	.....	.....	$15 221	$15 221

Bennettsville & Cheraw R. R.:														
Sellers	1.00	$2 000 00	$2 000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$2 000	$2 500
Total Benn. & Cheraw R. R.	1.00	$2 000 00	$2 000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$2 000	$2 500
Total Railroads in Marion Co.	80 41	.....	$924 325	$14 655	$1 525	$200	.....	$500	$4 728	$475	.....	$22 083	$924 325	$946 408
MARLBOROUGH COUNTY.														
Marion & Southern R. R.:														
Marlboro County	1.52	$1 000 00	$1 520	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1 520	$1 520
Total Marion & Southern R. R.	1.52	$1 000 00	$1 520	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1 520	$1 520
Florence Railroad (Latta Br.):														
Brownsville	.52	$8 064 50	$4 193	.....	.....	.....	.....	.....	.....	.....	.....	.....	$4 193	$4 193
Hebron	5.81	.....	46 855	$600	.....	.....	.....	.....	$500	.....	.....	$1 100	46 855	47 955
Red Bluff	2.85	.....	22 984	6 500	.....	.....	.....	.....	.....	.....	.....	6 500	22 984	29 484
Total Florence R.R. (Latta Br.)	9.18	$8 064 50	$74 032	$7 100	.....	.....	.....	.....	$500	.....	.....	$7 600	$74 032	$81 632
South Carolina Pacific Ry.:														
Red Bluff	4.55	$12 821 60	$58 338	$2 500	.....	.....	.....	.....	$683	.....	$1 100	$4 283	$58 338	$62 621
Adamsville	4.14	.....	53 081	.....	.....	.....	.....	.....	.....	.....	.....	.....	53 081	53 081
Bennettsville	1.89	.....	24 233	3 000	.....	.....	.....	.....	.....	.....	.....	3 000	24 233	27 233
Total S. C. Pacific Ry.	10.58	$12 821 60	$135 652	$5 500	.....	.....	.....	.....	$683	.....	$1 100	$7 283	$135 652	$142 935
Cheraw & Darl. R.R. (Gibson Br.):														
Red Hill	8.14	$12 872 60	$104 783	$2 530	$550	.....	.....	.....	$1 345	.....	.....	$4 425	$104 783	$109 208
Hebron	.59	.....	7 595	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 595	7 595
Bennetsville	2.21	.....	28 448	.....	.....	.....	.....	.....	.....	.....	.....	.....	28 448	28 448
Adamsville	8.10	.....	104 268	880	.....	.....	.....	$33	130	.....	.....	1 043	104 268	105 311
Total C. & D. R. R. (Gibson Br.)	19.04	$12 872 60	$245 094	$3 410	$550	.....	.....	$33	$1 475	.....	.....	$5 468	$245 094	$250 562
Palmetto Railroad														
Smithville	10.05	$12 000 00	$120 600	$1 000	.....	.....	.....	.....	$75	.....	.....	$1 075	$120 600	$121 675
Total Palmetto R. R.	10.05	$12 000 00	$120 600	$1 000	.....	.....	.....	.....	$75	.....	.....	$1 075	$120 600	$121 675
Bennettsville & Cheraw R. R.:														
Smithville	7.00	$2 000 00	$14 000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$14 000	$14 500
Bennettsville	8.00	.....	16 000	3 000	$125	.....	.....	.....	$500	$625	.....	4 250	16 000	20 250
Red Hill	11.50	.....	23 000	1 000	.....	.....	.....	.....	.....	.....	.....	1 000	23 000	24 000
Brownsville	8.00	.....	16 000	500	125	.....	.....	.....	.....	.....	.....	625	16 000	16 625
Total Bennets. & Cheraw R. R.	34.50	$2 000 00	$69 000	$5 000	$250	.....	.....	.....	$500	$625	.....	$6 375	$69 000	$75 375

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
MARLBORO COUNTY.—Con.														
Georgetown & Western R. R.:														
Adamsville	5.54	$7 000 00	$38 780	.....	.....	.....	.....	.....	.....	.....	.....	.....	$38 780	$38 780
Red Bluff	10.63	.....	74 410	$1 600	$85	.....	.....	$175	$25	$200	.....	$2 085	74 410	76 495
Total G. & W. R. R.	16.17	$7 000 00	$113 190	$1 600	$85	.....	.....	$175	$25	$200	.....	$2 085	$113 190	$115 275
Total Railroads in Marlboro Co.	101.04	.....	$759 088	$23 610	$885	.....	.....	$208	$3 258	$825	$1 100	$29 886	$759 088	$788 974
McCORMICK COUNTY.														
Charleston & Western Caro. Ry.:														
Bordeaux	3.62	$8 500 00	$30 770	.....	.....	.....	.....	.....	.....	.....	.....	.....	$30 770	$30 770
Bordeaux	9.48	8 000 00	75 840	$2 400	$2 500	.....	.....	$500	$600	.....	.....	$6 000	75 840	81 840
Mt. Carmel	10.72	8 000 00	85 760	800	.....	.....	.....	.....	300	.....	.....	1 100	85 760	86 860
Plum Branch	9.19	8 500 00	78 115	400	3 500	.....	.....	.....	.....	.....	.....	3 900	78 115	82 015
Indian Hill	2.05	8 500 00	17 425	.....	.....	.....	.....	.....	.....	.....	.....	.....	17 425	17 425
Washington	16.73	8 500 00	142 205	800	.....	.....	.....	.....	800	.....	.....	1 600	142 205	143 805
Total C. & W. C. Ry.	51.79	.....	$430 115	$4 400	$6 000	.....	.....	$500	$1 700	.....	.....	$12 600	$430 115	$442 715
Total R. R. in McCormick Co	51.79	.....	$430 115	$4 400	$6 000	.....	.....	$500	$1 700	.....	.....	$12 600	$430 115	$442 715
NEWBERRY COUNTY														
Columbia & Greenville R. R.:														
Peak No. 35	3.75	$14 000 00	$52 500	$220	.....	.....	.....	.....	$800	.....	.....	$1 020	$52 500	$53 520
Pomaria No. 26	2.53	.....	35 420	220	$220	.....	.....	.....	.....	.....	.....	440	35 420	35 860
Central No. 51	2.46	.....	34 440	.....	.....	.....	.....	.....	.....	$1 000	.....	1 000	34 440	35 440
St. Paul No. 34	1.12	.....	15 680	.....	.....	.....	.....	.....	215	.....	.....	215	15 680	15 895
Midway No. 19	3.24	.....	45 360	.....	.....	.....	.....	.....	.....	.....	.....	.....	45 360	45 360
Prosperity No. 14	3.25	.....	45 500	1 320	.....	.....	.....	.....	165	.....	.....	1 485	45 500	46 985
Johnstone No. 12	3.79	.....	53 060	.....	.....	.....	.....	.....	.....	.....	.....	.....	53 060	53 060
Newberry No. 1	2.12	.....	29 680	3 680	440	.....	.....	.....	.....	.....	.....	4 070	29 680	33 750
Helena No. 28	2.18	.....	30 520	.....	.....	.....	.....	.....	320	.....	.....	320	30 520	30 840

Reagan No. 8	.09		1 260										1 260	1 260
Smyrna No. 44	3.10		43 400										43 400	43 400
Dead Fall No. 9	.22		3 080										3 080	3 080
Silver Street No. 58	5.70		79 800	260					240			500	79 800	80 300
Old Town No. 40	3.25		45 500	200								200	45 500	45 700
Chappell No. 39	5.73		80 220	550	550				375			1 475	80 220	81 695
Total C. & G. R. R.	42.53	$14 000 00	$595 420	$6 400	$1 210				$2 115	$1 000		$10 725	$595 420	$606 145
Cola., Newberry & Laurens R. R.														
Little Mountain No. 30	2.25	$6 000 00	$13 500	$2 500	$150							$2 650	$13 500	$16 150
Midway No. 79	5.25		31 500										31 500	31 500
Prosperity No. 14	3.50		21 000	750								750	21 000	21 750
Newberry No. 1	3.00		18 000	3 000	200					$300		3 500	18 000	21 500
Garmany No. 27	1.00		6 000										6 000	6 000
Johnston No. 12	3.50		21 000										21 000	21 000
Jalapa No. 48	6.50		39 000										39 000	39 000
Kinard No. 49	4.00		24 000	250								250	24 000	24 250
Cross Road No. 2	1.75		10 500										10 500	10 500
Total C. N. & L. R. R.	30.75	$6 000 00	$184 500	$6 500	$350					$300		$7 150	$184 500	$191 650
Georgia, Carolina & Northern Ry.:														
Cromer	5.33	$14 000 00	$74 620	$625	$450				$310		$100	$1 485	$74 620	$76 105
Total G. C. & N. Ry.	5.33		$74 620	$625	$450				$310		$100	$1 485	$74 620	$76 105
Total Railroads in Newberry Co.	78.61		$854 540	$13 525	$2 010				$2 425	$1 300	$100	$19 360	$854 540	$873 900
OCONEE COUNTY.														
Atlanta & Charlotte Air Line Ry.:														
District No. 13	4.93	$42 000 00	$207 060	$250					$175			$425	$207 060	$207 485
District No. 63	5.20		218 400	1 100	$1 000				895			2 995	218 400	221 395
District No. 19	2.56		107 520	165	1 000				125			1 290	107 520	108 810
District No. 18	1.95		81 900										81 900	81 900
District No. 17	4.75		199 500	800	550				195			1 545	199 500	201 045
District No. 15	2.47		103 740						100			100	103 740	103 840
District No. 75	.85		35 700										35 700	35 700
District No. 12	2.99		125 580	550					260			810	125 580	126 390
Total A. & C. A. L. Ry.	25.70	$42 000 00	$1 079 400	$2 865	$2 550				$1 750			$7 165	$1 079 400	$1 086 565
Blue Ridge Railway:														
Walhalla No. 26	.68	$5 000 00	$3 400	$940	$275							$1 215	$3 400	$4 615
West Union No. 27	2.50		12 500						$125			125	12 500	12 625
Bountyland No. 20	3.87		19 350										19 350	19 350

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
OCONEE COUNTY.—Con.														
Blue Ridge Railway.—Con.														
Shiloh No. 30	4.11	.....	20 550	.....	.....	.....	.....	.....	145	.....	.....	145	20 550	20 695
Blue Ridge No. 21	1.60	.....	8 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 000	8 000
Stone Church No. 32	1.41	.....	7 050	.....	.....	.....	.....	.....	.....	.....	.....	.....	7 050	7 050
Cherry No. 33	1.41	.....	7 050	55	.....	.....	.....	.....	.....	.....	.....	55	7 050	7 105
Seneca No. 63	3.87	.....	19 350	.....	.....	.....	.....	.....	.....	.....	.....	.....	19 350	19 350
Total Blue Ridge Ry.	19.45	$5 000 00	$97 250	$995	$275	.....	.....	.....	$270	.....	.....	$1 540	$97 250	$98 790
Total Railroads in Oconee Co.	45.15	.....	$1 176 650	$3 860	$2 825	.....	.....	.....	$2 020	.....	.....	$8 705	$1 176 650	$1 185 355
ORANGEBURG COUNTY.														
Branchville & Bowman R. R.:														
Branchville	6.52	$1 200 00	$7 824	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7 824	$7 824
Bowman	4.60	.....	5 520	$410	$20	.....	.....	$20	$50	.....	.....	$500	5 520	6 020
Total Branch. & Bowman R. R.	11.12	$1 200.00	$13 344	$410	$20	.....	.....	$20	$50	.....	.....	$500	$13 344	$13 844
Carolina Midland R. R.:														
Rocky Grove	1.32	$15 033 60	$19 844	.....	.....	.....	.....	.....	.....	.....	.....	.....	$19 844	$19 844
Goodland	4.64	.....	69 756	$330	$440	.....	.....	.....	$200	.....	.....	$970	69 756	70 726
Total Carolina Midland R. R.	5.96	$15 033 60	$89 600	$330	$440	.....	.....	.....	$200	.....	.....	$970	$89 600	$90 570
Florida, Central & Penin. R. R.:														
Willow	8.28	$12 000 00	$99 360	$1 500	.....	.....	.....	$50	.....	.....	.....	$1 550	$99 360	$100 910
Goodland	.90	.....	10 800	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 800	10 800
Hebron	5.00	.....	60 000	550	.....	.....	.....	50	$200	.....	.....	800	60 000	60 800
Elizabeth	6.38	.....	76 560	2 060	.....	.....	.....	.....	30	.....	.....	2 090	76 560	78 650
Total F. C. & P. R. R.	20.56	$12 000 00	$246 720	$4 110	.....	.....	.....	$100	$230	.....	.....	$4 440	$246 720	$251 160

Manchester & Augusta R. R.:														
Orange	7.78	$16 181 40	$125 891						$698			$698	$125 891	$126 584
Orangeburg City	1.87		30 259	$5 000					693			5 693	30 259	35 952
Zion	5.01		81 069	935	$1 800				330		$100	3 165	81 069	84 234
Union	8.68		140 455	935					693			1 628	140 455	142 083
Total M. & A. R. R.	23.34	$16 181 40	$377 674	$6 870	$1 800				$2 409		$100	$11 179	$377 674	$388 853
Man. & Aug. R.R. (Pregnall Br.):														
Elloree	7.13	$8 013 50	$57 136	$2 400	$400				$700			$3 500	$57 136	$60 636
Vance	9.00		72 122	1 100					550			1 650	72 122	73 772
Eutaw	2.81		22 518	890								890	22 518	23 408
Holly Hill	9.12		73 083	1 700	220							1 920	73 083	75 003
Total M. & A. R. R. (Preg. Br.)	28.06	$8 013 50	$224 859	$6 090	$620				$1 250			$7 960	$224 859	$232 819
M. & A. R. R. (Ferguson Br.):														
Upper St. Johns	5.58	$8 013 50	$44 715	$800					$30		$250	$1 080	$44 715	$45 795
Total M. & A. R. R. (Ferg. Br.)	5.58	$8 013 50	$44 715	$800					$30		$250	$1 080	$44 715	$45 795
Orangeburg Railway:														
Orangeburg City	.89	$1 500 00	$1 335	$500				$100	$100		$100	$800	$1 335	$2 135
Orange	1.46		2 190										2 190	2 190
Limestone	8.90		13 350										13 350	13 350
Elizabeth	6.34		9 510										9 510	9 510
Total Orangeburg Railway	17.59	$1 500 00	$26 385	$500				$100	$100		$100	$800	$26 385	$27 185
South Carolina & Georgia R. R.:														
Branchville	4.30	$21 600 00	$92 880						$300			$300	$92 880	$93 180
Branchville	10.70		231 120	$2 000	$5 400				2 450			9 850	231 120	240 970
New Hope	9.00		194 400	550					295			845	194 400	195 245
Orangeburg City	1.65		35 640	3 050					1 280			4 330	35 640	39 970
Orange	10.21		220 536	135	355				580			1 070	220 536	221 606
Total S. C. & Ga. R. R.	35.86	$21 600 00	$774 576	$5 735	$5 755				$4 905			$16 395	$774 576	$790 971
Total Railroads in Orange. Co.	148.07		$1 797 873	$24 845	$8 635			$220	$9 174		$450	$43 324	$1 797 873	$1 841 197
PICKENS COUNTY.														
Atlanta & Charlotte Air Line Ry.:														
District No. 1	3.44	$42 000 00	$144 480						$25			$25	$144 480	$144 505
District No. 2	2.41		101 220						125			125	101 220	101 345
Lenhart District	.39		16 380						175			175	16 380	16 555

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
PICKENS COUNTY.—Con.														
Atla. & Chot. Air Line R. R.—Con.														
District No. 13	2.27	.....	95 340	$750	.....	.....	.....	.....	50	.....	.....	800	95 340	96 140
District No. 14	1.73	.....	72 660	.....	.....	.....	.....	.....	.....	.....	.....	.....	72 660	72 660
District No. 12	3.05	.....	128 100	.....	.....	.....	.....	.....	.....	.....	.....	.....	128 100	128 100
District No. 11	3.48	.....	146 160	550	.....	.....	.....	.....	280	.....	.....	830	146 160	146 990
District No. 10	3.79	.....	159 180	750	.....	.....	.....	.....	200	.....	.....	950	159 180	160 130
District No. 6	.51	.....	21 420	.....	.....	.....	.....	.....	.....	.....	.....	.....	21 420	21 420
District No. 9	1.12	.....	47 040	330	$550	.....	.....	.....	700	.....	.....	1 580	47 040	48 620
District No. 7	2.15	.....	90 300	.....	.....	.....	.....	.....	.....	.....	.....	.....	90 300	90 300
District No. 8	2.39	.....	100 380	1 000	.....	.....	.....	.....	270	.....	.....	1 270	100 380	101 650
Total A. & C. A. L. Ry.	26.73	$42 000 00	$1 122 660	$3 380	$550	.....	.....	.....	$1 825	.....	.....	$5 755	$1 122 660	$1 128 415
Pickens Railroad:														
Pickens	5.55	$1 500 00	$8 325	$1 000	.....	.....	.....	$100	$50	$300	.....	$1 450	$8 325	$9 775
Easley	2.50	.....	3 750	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 750	3 750
Liberty	1.25	.....	1 875	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 875	1 875
Total Pickens R. R.	9.30	$1 500 00	$13 950	$1 000	.....	.....	.....	$100	$50	$300	.....	$1 450	$13 950	$15 400
Total Railroads in Pickens Co.	36 03	.....	$1 136 610	$4 380	$550	.....	.....	$100	$1 875	$300	.....	$7 205	$1 136 610	$1 143 815
RICHLAND COUNTY.														
Charlotte, Cola. & Aug. R. R.:														
Upper No. 30	3.61	$21 043 20	$75 966	.....	.....	.....	.....	.....	.....	.....	.....	.....	$75 966	$75 966
Upper	5.90	21 043 20	124 155	$520	$220	.....	.....	.....	$685	.....	$55	$1 480	124 155	125 635
Center	5.90	21 043 20	124 155	.....	.....	.....	.....	.....	425	.....	.....	425	124 155	124 580
City of Columbia	3.25	21 043 20	68 390	.....	880	$22 525	.....	.....	23 625	.....	.....	47 030	68 390	115 420
Columbia	1.55	21 043 20	32 617	.....	.....	.....	.....	.....	.....	.....	.....	.....	32 617	32 617
Columbia	2.00	20 284 80	40 570	.....	.....	.....	.....	.....	.....	.....	.....	.....	40 570	40 570
Total C. C. & A. R. R.	22.21	.....	$465 853	$520	$1 100	$22 525	.....	.....	$24 735	.....	$55	$48 935	$465 853	$514 788

Columbia & Greenville R. R.:														
City of Columbia	1.86	$14 241 60	$26 489	.....	.....	.....	.....	.....	$1 185	.....	.....	$1 185	$26 489	$27 674
Columbia	1.19	.....	16 948	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 948	16 948
Upper	12.43	.....	177 023	$250	$440	.....	.....	.....	440	.....	.....	1 130	177 023	178 153
Total C. & G. R. R.	15.48	$14 241 60	$220 460	$250	$440	.....	.....	.....	$1 625	.....	.....	$2 315	$220 460	$222 775
South Carolina & Georgia R. R.:														
Lower	23.34	$21 600 00	$504 144	$1 100	$220	.....	.....	.....	$1 280	.....	.....	$2 600	$504 144	$506 744
Columbia	2.38	.....	51 408	.....	1 500	.....	.....	.....	1 280	.....	.....	2 780	51 408	54 188
City of Columbia	1.13	.....	24 408	7 700	.....	.....	.....	.....	20 380	$2 200	.....	30 280	24 408	54 688
Total S. C. & G. R. R.	26.85	$21 600 00	$579 960	$8 800	$1 720	.....	.....	.....	$22 940	$2 200	.....	$35 660	$579 960	$615 620
S. C. & G. R. R. (Camden Br.)														
Lower	5.25	$10 512 00	$55 188	$165	.....	.....	.....	.....	$625	.....	.....	$790	$55 188	$55 978
Total S. C. & G. (Camden Br.)	5.25	$10 512 00	$55 188	$165	.....	.....	.....	.....	$625	.....	.....	$790	$55 188	$55 978
Cola., Newberry & Laurens R. R.:														
Fork No. 29	2.00	$6 000 00	$12 000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$12 000	$12 000
Fork No. 28	3.00	.....	18 000	.....	$250	.....	.....	.....	$50	.....	.....	$300	18 000	18 300
Fork No. 21	3.90	.....	23 400	$250	.....	.....	.....	.....	.....	.....	.....	250	23 400	23 650
Fork No. 27	2 475	.....	14 850	.....	.....	.....	.....	.....	.....	.....	.....	.....	14 850	14 850
City of Columbia	1.25	.....	7 500	.....	.....	.....	.....	$700	500	.....	.....	1 200	7 500	8 700
Total C., N. & L. R. R.	12 625	$6 000 00	$75 750	$250	$250	.....	.....	$700	$550	.....	.....	$1 750	$75 750	$77 500
Wilmington, Cola. & Aug. R. R.:														
City of Columbia	1.30	$20 214 00	$26 278	$7 500	.....	.....	.....	.....	$11 250	.....	.....	$18 750	$26 278	$45 028
Columbia	2 39	.....	48 311	.....	.....	.....	.....	.....	.....	.....	.....	.....	48 311	48 311
Lower	22.57	.....	456 230	1 800	$700	.....	.....	.....	1 460	.....	$10	3 970	456 230	460 200
Total W., C. & A. R. R.	26.26	$20 214 00	$530 819	$9 300	$700	.....	.....	.....	$12 710	.....	$10	$22 720	$530 819	$553 539
South Bound Extension:														
Center	11.08	$12 000 00	$132 960	$40	.....	.....	.....	.....	$750	.....	.....	$790	$132 960	$133 750
Columbia No. 12	2.30	.....	27 600	85	.....	.....	.....	.....	.....	.....	.....	85	27 600	27 685
Columbia No. 13	4 21	.....	50 520	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 520	50 520
Columbia No. 16	1.07	.....	12 840	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 840	12 840
City of Columbia	2.17	.....	26 040	22 765	2 000	.....	.....	.....	.....	$26 000	.....	50 765	26 040	76 805
Total South Bound Extension	20.83	$12 000 00	$249 960	$22 890	$2 000	.....	.....	.....	$750	$26 000	.....	$51 640	$249 960	$301 600
Union Station Company:														
City of Columbia	.....	.....	.....	$72 000	.....	.....	.....	.....	.....	.....	.....	$72 000	.....	$72 000
Total Railroads in Richland Co.	129.505	.....	$2 177 990	$114 175	$6 210	$22 525	.....	$700	$63 985	$28 200	$65	$235 810	$2 177 990	$2 413 800

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
SALUDA COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Batesburg Dist.	2.50	$20 284 80	$50 712	.....	.....	.....	.....	.....	$30	.....	.....	$30	$50 712	$50 742
Monetta Dist.	2.60	.....	52 739	$330	.....	.....	.....	.....	.....	.....	.....	330	52 739	53 069
Ridge Spring Dist.	5.00	.....	101 424	550	$440	.....	.....	.....	750	.....	.....	1 740	101 424	103 164
Ward Dist.	3.61	.....	73 224	500	.....	.....	.....	.....	20	.....	.....	520	73 224	73 744
Watson Dist.	.57	.....	11 562	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 562	11 562
Total C. C. & A. R. R.	14.28	$20 284 80	$289 661	$1 380	$440	.....	.....	.....	$800	.....	.....	$2 620	$289 661	$292 281
Augusta Northern R. R.:														
Saluda County	11.20	$2 000 00	$22 400	$800	$500	.....	.....	.....	.....	.....	.....	$1 300	$22 400	$23 700
Total Augusta Northern R. R.	11.20	$2 000 00	$22 400	$800	$500	.....	.....	.....	.....	.....	.....	$1 300	$22 400	$23 700
Total Railroads in Saluda Co.	25.48	.....	$312 061	$2 180	$940	.....	.....	.....	$800	.....	.....	$3 920	$312 061	$315 981
SPARTANBURG COUNTY.														
Atlanta & Char. Air Line R. R.:														
District No. 50	2.43	$42 000 00	$102 060	$1 550	$550	.....	.....	.....	$285	.....	.....	$2 385	$102 060	$104 445
District No. 38	1.71	.....	71 820	1 385	.....	.....	.....	.....	.....	.....	.....	1 385	71 820	73 205
District No. 28	3.37	.....	141 540	.....	.....	.....	.....	.....	130	.....	.....	130	141 540	141 670
District No. 56	.53	.....	22 260	.....	.....	.....	.....	.....	.....	.....	.....	.....	22 260	22 260
District No. 84	.61	.....	25 620	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 620	25 620
Whitney District														
District No. 34	2.95	.....	123 900	15 660	600	.....	.....	.....	3 550	.....	.....	19 810	123 900	143 710
Valley Falls District	1.91	.....	80 220	800	1 650	.....	.....	.....	1 805	.....	.....	4 255	80 220	84 475
District No. 70	.30	.....	12 600	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 600	12 600
District No. 2	3.30	.....	138 600	550	.....	.....	.....	.....	120	.....	.....	670	138 600	139 270
District No. 42	2.05	.....	86 100	.....	.....	.....	.....	.....	.....	.....	.....	.....	86 100	86 100
District No. 48	3.14	.....	131 880	550	550	.....	.....	.....	495	.....	.....	1 595	131 880	133 475
Duncan District	3.56	.....	149 520	440	.....	.....	.....	.....	25	.....	.....	465	149 520	149 985
Zoar District	1.97	.....	82 740	.....	.....	.....	.....	.....	.....	.....	.....	.....	82 740	82 740

District No. 79	.67		28 140										28 140	28 140
Total A. & C. A. L. R. R.	28.50	$42 000 00	$1 197 000	$20 935	$3 350				$6 410			$30 695	$1 197 000	$1 227 695
Asheville & Spartanburg R. R.:														
Valley Falls Dist.	2.43	$18 448 32	$44 829						$20 000		$1 700	$21 700	$44 829	$66 529
Campton Dist.	6.00		110 690										110 690	110 690
Inman Dist.	2.44		45 014										45 014	45 014
Campobello Dist.	3.00		55.345	$1 880					755			2 635	55 345	57 980
Landrum Dist.	3.00		55 345										55 345	55 345
Gramling Dist.	3.50		64 569										64 569	64 569
Blackstock Dist.	.91		16 788										16 788	16 788
Walker Dist.	.91		16 788										16 788	16 788
Beach Springs Township	1.20		22 138		$220				100			320	22 138	22 458
Total Asheville & Spar. R. R.	23 39	$18 448 32	$431 506	$1 880	$220				$20 855		$1 700	$24 655	$431 506	$456 161
Spartanburg, Union & Cola. R. R.:														
Spartanburg School District	1.55	$14 240 64	$22 073										$22 073	$22 073
Co-operative District	4.66		66 361	$15 330					$880	$4 270		$20 480	66 361	86 841
Pacolet District	3.60		51 266	1 080								1 080	51 266	52 346
Rich Hill District	3.31		47 137						240			240	47 137	47 377
Total S. U. & C. R. R.	13.12	$14 240 64	$186 837	$16 410					$1 120	$4 270		$21 800	$186 837	$208 637
Charleston & Western Caro. Ry.:														
Woodruff	8.65	$8 500 00	$73 525	$500	$800				$50			$1 350	$73 525	$74 875
Walnut Grove	7.14		60 690	400					300			700	60 690	61 390
Reidville	5.56		47 260	700	500				300			1 500	47 260	48 760
Spartanburg	3.41		28 985	6 500	200				650			7 350	28 985	36 335
Cross Anchor	2.07		17 595	700								700	17 595	18 295
Total C. & W. C. Ry.	26 83	$8 500 00	$228 055	$8 800	$1 500				$1 300			$11 600	$228 055	$239 655
C., C. & O. Ry. of S. C.:														
Cherokee	9.128	$20 000 00	$182 560	$1 950	$300		$100		$700		$1 240	$4 290	$182 560	$186 850
Spartanburg	5.915		118 300								1 030	1 030	118 300	119 330
City of Spartanburg	1.42		28 400	110	300				3 500		14 560	18 470	28 400	46 870
Total C., C. & O. Ry. of S. C.	16.463	$20 000 00	$329 260	$2 060	$600		$100		$4 200		$16 830	$23 790	$329 260	$353 050
Piedmont & Northern Ry.:														
Beech Springs	14.91	$15 000 00	$223 650	$2 600								$2 600	$223 650	$226 250
Spartanburg	3.16		47 400	8 950				$200	$13 200			22 350	47 400	69 750
Total P. & N. Ry.	18.07	$15 000 00	$271 050	$11 550				$200	$13 200			$24 950	$271 050	$296 000
Total R. R. in Spartanburg Co	126.373		$2 643 708	$61 635	$5 670		$100	$200	$47 085	$4 270	$18 530	$137 490	$2 643 708	$2 781 198

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
SUMTER COUNTY.														
Central Railroad of S. C.:														
Concord	6.74	$12 872 60	$86 761	$330	$660	.....	.....	.....	$473	.....	.....	$1 463	$86 761	$88 224
Sumter	2.30	.....	29 607	.....	.....	.....	.....	.....	.....	.....	.....	.....	29 607	29 607
Total Central R. R. of S. C.	9.04	$12 872 60	$116 368	$330	$660	.....	.....	.....	$473	.....	.....	$1 463	$116 368	$117 831
M. & A. R. R. (Darlington Br.):														
Sumter	3.60	$9 667 20	$34 802	$700	.....	.....	.....	.....	$198	.....	.....	$898	$34 802	$35 700
Swimming Pens	5.40	.....	52 202	.....	.....	.....	.....	.....	.....	.....	.....	.....	52 202	52 202
Total M. & A. R. R. (Dar. Br.)	9.00	$9 667 20	$87 004	$700	.....	.....	.....	.....	$198	.....	.....	$898	$87 004	$87 902
Manchester & Augusta R. R.:														
Sumter	3.83	$16 181 40	$61 975	.....	.....	.....	.....	.....	.....	.....	.....	.....	$61 975	$61 975
Privateer	8.12	.....	131 393	$400	.....	.....	.....	.....	$293	.....	.....	$693	131 393	132 086
Manchester	.74	.....	11 974	.....	.....	.....	.....	.....	.....	.....	.....	.....	11 974	11 974
Total M. & A. R. R.	12.69	$16 181 40	$205 342	$400	.....	.....	.....	.....	$293	.....	.....	$693	$205 342	$206 035
S. C. & G. R. R. (Camden Br.):														
Manchester Dist.	4.50	$10 512 00	$47 304	.....	.....	.....	.....	.....	$100	.....	.....	$100	$47 304	$47 404
Middleton Dist. No. 5	5.50	.....	57 816	.....	.....	.....	.....	.....	.....	.....	.....	.....	57 816	57 816
Middleton Dist. No. 21	1.00	.....	10 512	$110	.....	.....	.....	.....	.....	.....	.....	110	10 512	10 622
Statesburg Dist. No. 11	2.00	.....	21 024	.....	.....	.....	.....	.....	.....	.....	.....	.....	21 024	21 024
Statesburg Dist. No. 6	3.00	.....	31 536	.....	.....	.....	.....	.....	.....	.....	.....	.....	31 536	31 536
Statesburg Dist. No. 10	1.60	.....	16 819	420	$400	.....	.....	.....	725	.....	.....	1 545	16 819	18 364
Rafting Creek Dist. No. 8	4.40	.....	46 253	220	.....	.....	.....	.....	400	.....	.....	620	46 253	46 873
Total S. C. & G. (Camden Br.)	22.00	$10 512 00	$231 264	$750	$400	.....	.....	.....	$1 225	.....	.....	$2 375	$231 264	$233 639
Wilmington, Cola. & Aug. R. R.:														

Mayesville	4.86	$20 214 00	$98 240	$2 500					$230			$2 730	$98 240	$100 970
Sumter	12 01		242 770	14 125	$3 600				2 000			19 725	242 770	262 495
Middleton	10.37		209 619	910					530			1 440	209 619	211 059
Total W. C. & A. R. R.	27.24	$20 214 00	$550 629	$17 535	$3 600				$2 760			$23 895	$550 629	$574 524
Northwestern R. R. of S. C.:														
Privateer	6.70	$3 000 00	$20 100	$100	$100							$200	$20 100	$20 300
Sumter	6.37	3 000 00	19 110										19 110	19 110
Providence	8.48	3 000 00	25 440	300								300	25 440	25 740
Providence (Branch)	4.83	1 000 00	4 830										4 830	4 830
Rafting Creek	6.66	3 000 00	19 980	300	200							500	19 980	20 480
Total Northwest'n R.R. of S. C.	33.04		$89 460	$700	$300							$1 000	$89 460	$90 460
Sumter & Wateree R. R.:														
Manchester No. 4	7.60	$7 512 00	$57 091	$275								$275	$57 091	$57 366
Privateer No. 3	4.00		30 048	550								550	30 048	30 598
Sumter No. 1	3.59		26 968										26 968	26 968
Sumter No. 17	.62		4 658	3 080	$375				$500			3 955	4 658	8 613
Total Sumter & Wateree R. R.	15.81	$7 512 00	$118 765	$3 905	$375				$500			$4 780	$118 765	$123 545
Carolina, Atlantic & Western Ry.:														
Providence	8.01	$4 500 00	$36 045										$36 045	$36 045
Sumter	3.38		15 210	$2 825				$100		$300		$3 225	15 210	18 435
Total C., A. & W. Ry.	11.39	$4 500 00	$51 255	$2 825				$100		$300		$3 225	$51 255	$54 480
Total Railroads in Sumter Co.	140 21		$1 450 087	$27 145	$5 335			$100	$5 449	$300		$38 329	$1 450 087	$1 488 416
UNION COUNTY.														
Georgia, Carolina & Northern Ry.:														
Fish Dam	11.00	$14 000 00	$154 000	$1 895					$1 500			$3 395	$154 000	$157 395
Goshen Hill	2.97		41 580	300					300			600	41 580	42 180
Total G. C. & N. Ry.	13.97	$14 000 00	$195 580	$2 195					$1 800			$3 995	$195 580	$199 575
Lockhart Railroad:														
Jonesville	1.27	$2 136 00	$2 713	$275								$275	$2 713	$2 988
Pinckney	12.55		26 807	220	$110				$150			480	26 807	27 287
Total Lockhart R. R.	13.82	$2 136 00	$29 520	$495	$110				$150			$755	$29 520	$30 275
Union & Glen Springs R. R.:														
Union Township	3.50	$2 000 00	$7 000	$2 500	$150			$400	$900		$600	$4 550	$7 000	$11 550
Union School District No. 11	4.00		8 000										8 000	8 000

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track	Value Per Mile.	Total Value of Tracks.											
UNION COUNTY.—Con.														
Union & Glenn Spring R. R.—Con.														
Santuc & Fish Dam	11.70	.....	23 400	.....	.....	.....	.....	.....	.....	.....	.....	.....	23 400	23 400
Total U. & G. S. R. R.	19.20	$2 000 00	$38 400	$2 500	$150	.....	.....	$400	$900	.....	$600	$4 550	$38 400	$42 950
Spartanburg, Union & Cola. R. R.:														
No. 7	9.06	$14 240 64	$129 020	$220	.....	.....	.....	.....	$530	$150	.....	$900	$129 020	$129 920
No. 6	7.57	.....	107 802	440	.....	.....	.....	.....	185	.....	.....	625	107 802	108 427
No. 5	8.51	.....	121 188	4 200	$320	.....	.....	.....	550	.....	.....	5 070	121 188	126 258
No. 1	10.05	.....	143 118	330	110	.....	.....	.....	295	.....	.....	735	143 118	143 853
Total S., U. & C. R. R.	35.19	$14 240 64	$501 128	$5 190	$430	.....	.....	.....	$1 560	$150	.....	$7 330	$501 128	$508 458
Total Railroads in Union Co.	82.18	.....	$764 628	$10 380	$990	.....	.....	$400	$4 410	$150	$600	$16 630	$764 628	$781 258
WILLIAMSBURG COUNTY.														
Northeastern Railroad:														
Penn	2.90	$29 000 00	$84 100	$990	.....	.....	.....	.....	.....	.....	.....	$990	$84 100	$85 090
Laws	11.06	.....	320 740	1 760	$1 100	.....	.....	.....	$1 716	.....	.....	4 576	320 740	325 316
Kingstree	2.02	.....	58 580	3 960	880	.....	.....	.....	665	.....	.....	5 505	58 580	64 085
Kings	4.09	.....	118 610	.....	.....	.....	.....	.....	.....	.....	.....	.....	118 610	118 610
Bridge	7.19	.....	208 510	990	550	.....	.....	.....	814	.....	.....	2 354	208 510	210 864
Total Northeastern R. R.	27.26	$29 000 00	$790 540	$7 700	$2 530	.....	.....	.....	$3 195	.....	.....	$13 425	$790 540	$803 965
Central Railroad of S. C.:														
Laws	4.07	$12 872 60	$52 391	.....	.....	.....	.....	.....	$100	.....	.....	$100	$52 391	$52 491
Hope	7.34	.....	94 485	$825	.....	.....	.....	.....	693	.....	.....	1 518	94 485	96 008
Total Central R. R. of S. C.	11.41	$12 872 60	$146 876	$825	.....	.....	.....	.....	$793	.....	.....	$1 618	$146 876	$148 494
Georgetown & Western R. R.:														
Johnson	12.82	$7 000 00	$89 740	$2 070	.....	.....	.....	.....	.....	$40	.....	$2 110	$89 740	$91 850

Mingo	13.50	7 000 00	94 500	200					$200			400	94 500	94 900
Williamsburg County	18.19	5 000 00	90 960	1 100	$250							1 350	90 960	92 310
Total G. & W. R. R.	44.512		$275 200	$3 370	$250				$200	$40		$3 860	$275 200	$279 060
Total R. R. in Williamsburg Co	83.182		$1 212 616	$11 895	$2 780				$4 188	$40		$18 908	$1 212 616	$1 231 519
YORK COUNTY.														
Charlotte, Cola. & Aug. R. R.:														
Fort Mill	8.77	$21 043 20	$184 549	$1 210	$440				$485			$2 135	$184 549	$186 684
Ebenezer	3.95		83 121						30			30	83 121	83 151
Catawba	3.70		77 859	13 100					185			13 285	77 859	91 144
Bethesda	6.18		130 046	500	440				310			1 250	130 046	131 296
Total C. C. & A. R. R.	22.60	$21 043 20	$475 575	$14 810	$880				$1 010			$16 700	$475 575	$492 275
South Carolina & Ga. Ex. R. R.:														
York	12.50	$7 512 00	$93 900	$1 495	$110				$460			$2 065	$93 900	$95 965
Ebenezer	8.20		61 599										61 599	61 599
Broad River	11.70		87 890	730	110				205			1 045	87 890	88 935
Catawba	11.10		83 383	630	500				1 050		$3 060	5 240	83 383	88 623
Total S. C. & G. Ex. R. R.	43.50	$7 512 00	$326 772	$2 855	$720				$1 715		$3 060	$8 350	$326 772	$335 122
Georgia, Carolina & Northern Ry.:														
Catawba	7.94	$14 000 00	$111 160	$800					$950		$50	$1 800	$111 160	$112 960
Total G. C. & N. Ry.	7.94	$14 000 00	$111 160	$800					$950		$50	$1 800	$111 160	$112 960
Carolina & Northwestern Ry.:														
Bethesda No. 33	1.00	$3 000 00	$3 000										3 000	3 000
Bethesda No. 51	3.00		9 000	$875	$650							$1 525	9 000	10 525
Bethesda No. 13	5.00		15 000										15 000	15 000
City of York No. 11	2.00		6 000	2 000					$700	$800		3 500	6 000	9 500
York No. 42	.50		1 500										1 500	1 500
York No. 48	.50		1 500										1 500	1 500
York No. 21	2.40		7 200										7 200	7 200
York No. 33	3.00		9 000										9 000	9 000
Kings Mountain No. 37	4.75		14 250	900					50			950	14 250	15 200
Kings Mountain No. 22	2.00		6 000										6 000	6 000
Kings Mountain No. 21	3.10		9 300										9 300	9 300
Total Caro. & Northwestern Ry.	27.25	$3 000 00	$81 750	$3 775	$650				$750	$800		$5 975	$81 750	$87 725
Catawba Valley R. R.:														
Catawba	1.59	$3 000 00	$4 770	$250					$50			$300	$4 770	$5 070
Total Catawba Valley R. R.	1.59	$3 000 00	$4 770	$250					$50			$300	$4 770	$5 070
Total Railroads in York County	102 88		$1 000 027	$22 490	$2 250				$4 475	$800	$3 110	$33 125	$1 000 027	$1 033 152
Total Railroads in S. Carolina	3 771.76		$46 487 450	$974 829	$333 561	$65 400	$1 900	$94 499	$437 457	$187 470	$144 831	$2 212 947	$46 487 450	$48 700 397

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track	Value Per Mile.	Total Value of Tracks.											
UNION COUNTY.—Con.														
Union & Glenn Spring R. R.—Con.														
Santuc & Fish Dam	11.70	.....	23 400	.....	.....	.....	.....	.....	.....	.....	.....	.....	23 400	23 400
Total U. & G. S. R. R.	19.20	$2 000 00	$38 400	$2 500	$150	.....	.....	$400	$900	.....	$600	$4 550	$38 400	$42 950
Spartanburg, Union & Cola. R. R.:														
No. 7	9.06	$14 240 64	$129 020	$220	.....	.....	.....	.....	$530	$150	.....	$900	$129 020	$129 920
No. 6	7.57	.....	107 802	440	.....	.....	.....	.....	185	.....	.....	625	107 802	108 427
No. 5	8.51	.....	121 188	4 200	$320	.....	.....	.....	550	.....	.....	5 070	121 188	126 258
No. 1	10.05	.....	143 118	330	110	.....	.....	.....	295	.....	.....	735	143 118	143 853
Total S., U. & C. R. R.	35.19	$14 240 64	$501 128	$5 190	$430	.....	.....	.....	$1 560	$150	.....	$7 330	$501 128	$508 458
Total Railroads in Union Cc.	82.18	.....	$764 628	$10 380	$690	.....	.....	$400	$4 410	$150	$600	$16 630	$764 628	$781 258
WILLIAMSBURG COUNTY.														
Northeastern Railroad:														
Penn	2.90	$29 000 00	$84 100	$990	.....	.....	.....	.....	.....	.....	.....	$990	$84 100	$85 090
Laws	11.06	.....	320 740	1 760	$1 100	.....	.....	.....	$1 716	.....	.....	4 576	320 740	325 316
Kingstree	2.02	.....	58 580	3 960	880	.....	.....	.....	665	.....	.....	5 505	58 580	64 085
Kings	4.09	.....	118 610	.....	.....	.....	.....	.....	.....	.....	.....	.....	118 610	118 610
Bridge	7.19	.....	208 510	990	550	.....	.....	.....	814	.....	.....	2 354	208 510	210 864
Total Northeastern R. R.	27.26	$29 000 00	$790 540	$7 700	$2 530	.....	.....	.....	$3 195	.....	.....	$13 425	$790 540	$803 965
Central Railroad of S. C.:														
Laws	4.07	$12 872 60	$52 391	.....	.....	.....	.....	.....	$100	.....	.....	$100	$52 391	$52-491
Hope	7.34	.....	94 485	$825	.....	.....	.....	.....	693	.....	.....	1 518	94 485	96 008
Total Central R. R. of S. C.	11.41	$12 872 60	$146 876	$825	.....	.....	.....	.....	$793	.....	.....	$1 618	$146 876	$148 494
Georgetown & Western R. R.:														
Johnson	12.82	$7 000 00	$89 740	$2 070	.....	.....	.....	.....	.....	$40	.....	$2 110	$89 740	$91 850

Mingo	13.50	7 000 00	94 500	200					$200			400	94 500	94 900
Williamsburg County	18.19	5 000 00	90 960	1 100	$250							1 350	90 960	92 316
Total G. & W. R. R.	44.512		$275 200	$3 370	$250				$200	$40		$3 860	$275 200	$279 060
Total R. R. in Williamsburg Co	83.182		$1 212 616	$11 895	$2 780				$4 188	$40		$18 908	$1 212 616	$1 231 519
YORK COUNTY.														
Charlotte, Cola. & Aug. R. R.:														
Fort Mill	8.77	$21 043 20	$184 549	$1 210	$440				$485			$2 135	$184 549	$186 684
Ebenezer	3.95		83 121						30			30	83 121	83 151
Catawba	3.70		77 859	13 100					185			13 285	77 859	91 144
Bethesda	6.18		130 046	500	440				310			1 250	130 046	131 296
Total C. C. & A. R. R.	22.60	$21 043 20	$475 575	$14 810	$880				$1 010			$16 700	$475 575	$492 275
South Carolina & Ga. Ex. R. R.:														
York	12.50	$7 512 00	$93 900	$1 495	$110				$460			$2 065	$93 900	$95 965
Ebenezer	8.20		61 599										61 599	61 599
Broad River	11.70		87 890	730	110				205			1 045	87 890	88 935
Catawba	11.10		83 383	630	500				1 050		$3 060	5 240	83 383	88 623
Total S. C. & G. Ex. R. R.	43.50	$7 512 00	$326 772	$2 855	$720				$1 715		$3 060	$8 350	$326 772	$335 122
Georgia, Carolina & Northern Ry.:														
Catawba	7.94	$14 000 00	$111 160	$800					$950		$50	$1 800	$111 160	$112 960
Total G. C. & N. Ry.	7.94	$14 000 00	$111 160	$800					$950		$50	$1 800	$111 160	$112 960
Carolina & Northwestern Ry.:														
Bethesda No. 33	1.00	$3 000 00	$3 000										3 000	3 000
Bethesda No. 51	3.00		9 000	$875	$650							$1 525	9 000	10 525
Bethesda No. 13	5.00		15 000										15 000	15 000
City of York No. 11	2.00		6 000	2 000					$700	$800		3 500	6 000	9 500
York No. 42	.50		1 500										1 500	1 500
York No. 48	.50		1 500										1 500	1 500
York No. 21	2.40		7 200										7 200	7 200
York No. 33	3.00		9 000										9 000	9 000
Kings Mountain No. 37	4.75		14 250	900					50			950	14 250	15 200
Kings Mountain No. 22	2.00		6 000										6 000	6 000
Kings Mountain No. 21	3.10		9 300										9 300	9 300
Total Caro. & Northwestern Ry.	27.25	$3 000 00	$81 750	$3 775	$650				$750	$800		$5 975	$81 750	$87 725
Catawba Valley R. R.:														
Catawba	1.59	$3 000 00	$4 770	$250					$50			$300	$4 770	$5 070
Total Catawba Valley R. R.	1.59	$3 000 00	$4 770	$250					$50			$300	$4 770	$5 070
Total Railroads in York County	102 88		$1 000 027	$22 490	$2 250				$4 475	$800	$3 110	$33 125	$1 000 027	$1 033 152
Total Railroads in S. Carolina	3 771.76		$46 487 450	$974 829	$333 561	$65 400	$1 900	$94 499	$437 457	$187 470	$144 831	$2 212 947	$46 487 450	$48 700 397

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
COUNTIES														
Abbeville	70.98	.....	$741 931	$10 747	$1 515	$5 750	$300	$2 800	$5 018	$375	$100	$26 605	$741 931	$768 536
Aiken	130.00	.....	1 701 401	24 015	2 690	.....	.....	49 000	23 965	.....	.....	99 670	1 701 401	1 801 071
Allendale	59.52	.....	644 389	8 030	2 290	.....	.....	.....	3 700	710	175	14 905	664 389	679 294
Anderson	98.43	.....	983 320	55 330	7 920	.....	.....	200	4 260	.....	.....	67 710	983 320	1 051 030
Bamberg	66.22	.....	871 209	7 855	1 770	.....	.....	100	4 510	.....	.....	14 235	871 209	885 444
Barnwell	84.14	.....	1 328 258	16 010	1 860	.....	.....	.....	5 074	.....	.....	22 944	1 328 258	1 351 202
Beaufort	51.54	.....	463 142	8 740	2 300	.....	.....	4 700	1 870	.....	15 000	32 610	462 142	494 752
Berkeley	87.56	.....	1 664 160	6 455	3 800	.....	.....	.....	5 109	.....	105	15 469	1 664 160	1 679 629
Calhoun	33.74	.....	585 361	4 205	1 650	.....	.....	.....	1 693	.....	25	7 573	585 361	592 934
Charleston	140.66	.....	1 642 268	138 408	210 270	8 000	.....	.....	78 500	126 835	100 050	662 063	1 642 268	2 304 331
Cherokee	47.12	.....	1 179 271	7 130	960	.....	.....	.....	2 305	180	250	10 825	1 179 271	1 190 096
Chester	102.46	.....	1 007 192	17 436	1.565	.....	.....	.....	6 095	4 050	50	29 196	1 007 192	1 036 388
Chesterfield	116.93	.....	815 041	18 095	3 140	3 200	.....	195	9 094	175	2 135	36 034	815 041	851 075
Clarendon	82.27	.....	536 349	9 220	940	.....	.....	.....	3 015	.....	.....	13 175	536 349	549 524
Colleton	92.08	.....	859 404	6 845	926	.....	.....	.....	2 825	.....	566	11 162	859 404	870 566
Darlington	116.33	.....	910 204	34 380	1 500	.....	.....	500	7 970	100	.....	44 450	910 204	954 654
Dillon	80.74	.....	740 152	13 150	925	.....	.....	235	2 266	500	.....	17 076	740 152	757 228
Dorchester	42.07	.....	805 862	6 210	385	.....	.....	.....	2 785	.....	.....	9 380	805 862	815 242
Edgefield	24.20	.....	327 715	4 800	440	.....	.....	.....	1 480	.....	.....	6 720	327 715	334 435
Fairfield	61.28	.....	1 088 929	6 345	2 490	.....	.....	.....	4 065	.....	165	13 065	1 088 929	1 101 994
Florence	113.86	.....	1 800 263	39 430	9 005	.....	.....	27 900	35 063	200	.....	111 598	1 800 263	1 911 861
Georgetown	32.19	.....	189 395	6 100	5 400	5 250	.....	1 175	9 505	12 000	.....	39 430	189 395	228 825
Greenville	99.84	.....	1 535 904	54 500	7 060	13 500	.....	2 900	20 605	1 160	.....	99 725	1 535 904	1 635 629
Greenwood	100.68	.....	1 128 177	23 645	2 865	.....	.....	200	10 845	900	100	38 555	1 128 177	1 166 732
Hampton	76.72	.....	784 492	6 140	1 290	.....	.....	100	3 265	.....	.....	10 795	784 492	795 287
Horry	60.75	.....	357 199	4 300	2 240	.....	.....	.....	730	.....	.....	7 270	357 199	364 469
Jasper	83.84	.....	1 290 229	3 153	1 380	.....	.....	50	3 205	.....	.....	7 788	1 290 229	1 298 017
Kershaw	77.11	.....	723 190	18 915	1 930	.....	.....	.....	8 215	825	.....	29 885	723 190	753 075
Lancaster	43.65	.....	344 417	4 700	410	25	.....	50	750	.....	.....	5 935	344 417	350 352
Laurens	96.02	.....	931 180	24 150	1 400	.....	.....	.....	4 100	2 700	.....	32 350	931 180	963 530
Lee	59.60	.....	445 387	13 625	530	.....	.....	66	1 398	.....	85	15 704	445 387	461 091

Lexington	108.31	.....	1 402 741	6 590	4 410	6 950	.. 1 500	1 400	8 655	100	2 070	31 675	1 402 741	1 434 416
Marion	80.41	.....	924 325	14 655	1 525	200	.....	500	4 728	475	.....	22 082	924 325	946 408
Marlboro	101.04	.....	759 088	23 610	885	.....	.....	208	3 258	825	1 100	29 886	759 088	788 974
McCormick	51.79	.....	430 115	4 400	6 000	.....	.....	500	1 700	.....	.....	12 600	430 115	442 715
Newberry	78.61	.....	854 540	13 525	2 010	.....	.....	.....	2 425	1 300	100	19 360	854 540	873 900
Oconee	45.15	.....	1 176 650	3 860	2 825	.....	.....	.....	2 020	.....	.....	8 705	1 176 650	1 185 355
Orangeburg	148.07	.....	1 797 873	24 845	8 635	.....	.....	220	9 174	.....	450	43 324	1 797 873	1 841 197
Pickens	36.03	.....	1 136 610	4 380	550	.....	.....	100	1 875	300	.....	7 205	1 136 610	1 143 815
Richland	129.50	.....	2 177 990	114 175	6 210	22 525	.....	700	63 935	28 200	65	235 810	2 177 990	2 413 800
Saluda	25.48	.....	312 061	2 180	940	.....	.....	.....	800	.....	.....	3 920	312 061	315 981
Spartanburg	126.37	.....	2 643 708	61 635	5 670	.....	100	200	47 085	4 270	18 530	137 490	2 643 708	2 781 198
Sumter	140.21	.....	1 450 087	27 145	5 335	.....	.....	100	5 449	300	.....	38 329	1 450 087	1 488 416
Union	82.18	.....	754 628	10 380	690	.....	.....	400	4 410	150	600	16 630	764 628	781 258
Williamsburg	83.18	.....	1 212 616	11 895	2 780	.....	.....	.....	4 188	40	.....	18 903	1 212 616	1 231 519
York	102.88	.....	1 000 027	22 490	2 250	.....	.....	.....	4 475	800	3 110	33 125	1 000 027	1 033 152
Total Railroads in S. C.	.....	.....	$46 487 450	$ 947 829	$ 333 561	$65 400	$1 900	$94 499	$437 457	$187 470	$144 831	$2 212 947	$46 487 450	$48 700 397

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Atlantic Coast Line System:														
Ashley River Railroad	3.79	$22,633 56	$85,781	$330	$655	.....	.....	.....	$1,260	.....	.....	$2,245	$ 85,781	$ 88,026
Central Railroad of S. C.	40.20	12,872 60	517,478	5,675	1,100	.....	.....	.....	2,905	.....	.....	9,680	517,478	527,158
Charleston & Savannah R. R.	85.64	22,633 56	1,938,338	9,228	4,495	.....	.....	.....	10,922	.....	.....	24,645	1,938,338	1,962,983
Charleston & Sav. (Spur Tracks)	33.09	536 88	17,765	.....	.....	.....	.....	.....	500	.....	.....	500	17,765	18,265
Char. & Sav. (Young's Island Br.)	5.69	8,064 50	45,887	1,270	.....	.....	.....	.....	1,900	.....	.....	3,170	45,887	49,057
Charleston & Western Caro. Ry.	203.55	8,000 00	1,628,400	54,330	9,200	.....	.....	5,200	7,900	.....	15,000	91,630	1,628,400	1,720,030
Charleston & Western Caro. Ry.	117.09	8,500 00	995,265	20,860	6,400	.....	.....	.....	3,700	.....	.....	30,960	995,265	1,026,225
Cheraw & Darlington R. R.	39.32	11,269 90	443,132	13,800	500	.....	.....	.....	1,910	.....	.....	16,210	443,132	459,342
Cheraw & Darlington (Gibson Br.)	35.95	12,872 60	462,770	7,710	850	.....	.....	33	5,450	.....	.....	14,043	462,770	476,813
Cheraw & Darlington (Salisbury Br.	10.75	11,269 90	121,151	500	330	.....	.....	.....	473	.....	.....	1,303	121,151	122,454

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.—Continued.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Atlantic Coast Line System.—Con.														
Conway, Coast & Western R. R.	30.09	1,500 00	45,135	550	100	.....	.....	.....	350	.....	.....	1,000	45,135	46,135
Florence Railroad	25.03	25,859 64	647,266	9,200	400	.....	.....	.....	1,916	.....	.....	11,516	647,266	658,782
Florence R. R. (Latta Br.)	19.78	8,064 50	159,516	8,000	275	.....	.....	.....	1,083	.....	.....	9,358	159,516	168,874
Green Pond, Walterboro & B. R.R.	14.00	11,218 90	157,065	1,830	176	.....	.....	.....	410	.....	440	2,856	157,065	159,921
Hartsville R. R.	10.05	4,114 62	41,352	3,450	500	.....	.....	.....	3,250	.....	.....	7,200	41,352	48,552
Manchester & Augusta R. R.	99.00	16,181 40	1,601,958	18,880	5,320	.....	.....	.....	8,258	.....	125	32,583	1,601,958	1,634,541
M. & A. R. R. (Darlington Br.)	37.64	9,667 20	363,872	6,600	730	.....	.....	66	426	.....	10	7,832	363,872	371,704
M. & A. R. R. (Lucknow Br.)	16.73	3,725 22	62,323	4,750	200	.....	.....	.....	330	.....	75	5,355	62,323	67,678
M. & A. R. R. (Pregnall Br.)	40.86	8,013 50	327,351	6,990	1,390	.....	.....	.....	1,520	.....	.....	9,900	327,351	337,251
M. & A. R. R. (Ferguson Br.)	5.58	8,013 50	44,715	800	.....	.....	.....	.....	30	.....	250	1,080	44,715	45,795
Northeastern Railroad	101.72	29,000 00	2,949,880	65,673	12,750	.....	.....	.....	26,830	58,500	20,255	184,008	2,949,880	3,133,888
S. C. Pacific R. R.	10.58	12,821 60	135,652	5,500	.....	.....	.....	.....	683	.....	1,100	7,283	135,652	142,935
Walterboro & Western R. R.	23.80	3,697 02	87,989	3,360	200	.....	.....	.....	687	.....	126	4,373	87,989	92,362
Wilmington Cola, & Aug. R. R.	111.76	20,214 00	2,259,116	59,785	14,065	.....	.....	27,500	46,305	.....	10	147,665	2,259,116	2,406,781
W. C. & A. R. R. (Double Track	12.23	34,200 00	418,266	825	.....	.....	.....	.....	490	.....	.....	1,315	418,266	419,581
W. C. & A. (Conway Br.)	25.22	8,013 50	202,100	3,750	1,700	.....	.....	.....	380	.....	.....	5,830	202,100	207,930
Total for A. C. L. Ry.	1,159.13	.....	15,759,523	313,646	61,336	.....	.....	32,799	129,868	58,500	37,391	633,540	15,759,523	16,393,063
Seabord Air Line Ry. System:														
Carolina, Atlantic & Western R. R	121.64	4,500 00	547,380	32,180	585	.....	.....	1,075	3,080	625	.....	37,545	547,380	584,925
Catawba Valley R. R.	21.43	3,000 00	64,290	4,206	100	.....	.....	.....	810	.....	.....	5,116	64,290	69,406
Chesterfield & Kershaw R. R.	54.91	12,000 00	658,920	12,710	3,735	.....	.....	.....	8,506	825	335	26,111	658,920	685,031
Georgia, Carolina & Northern Ry.	135.71	14,000 00	1,899,940	25,582	3,495	5,750	300	2,800	13,723	8,025	200	59,875	1,899,940	1,959,815
Georgetown & Western R. R.	157.33	7,000 00	1,101,310	74,975	4,785	13,250	.....	1,585	12,445	1,265	100	108,405	1,101,310	1,209,715
Georgetown & Western R. R.	36.177	5,000 00	180,885	5,100	1,250	.....	.....	.....	5,700	12,000	.....	24,050	180,885	204,935
Florida, Central & Peninsular R. R.	108.65	12,000 00	1,243,800	9,260	1,915	.....	.....	450	5,205	600	175	17,605	1,243,800	1,261,405
Jefferson Construction Co.	88.78	7,000 00	621,460	7,800	.....	.....	.....	.....	.....	.....	.....	7,800	621,460	629,260
Palmetto R. R.	11.30	12,000 00	135,600	2,990	.....	.....	.....	.....	850	.....	400	4,240	135,600	139,840
South Bound Extension R. R.	36.22	12,000 00	434,640	25,470	4,000	6,950	1,400	1,400	7,165	26,000	2,070	74,455	434,640	509,095
Total for S. A. L. System	767.147	.....	6,888,225	200,273	19,865	25,950	1,700	7,310	57,484	49,340	3,280	365,202	6,888,225	7,253,427

Southern Railway System:														
Atlanta & Charlotte Air Line Ry..	122.07	42,000 00	5,126,940	49,530	12,960	.....	.....	.....	25,390	1,340	.....	89,220	5,126,940	5,216,160
Ashville & Spartanburg R. R.....	24.00	18,448 32	442,760	1,880	220	.....	.....	.....	20,855	.....	1,700	24,655	442,760	467,415
Blue Ridge Ry.	44.00	5,000 00	220,000	25,855	1,275	.....	.....	.....	2,845	.....	.....	29,975	220,000	249,975
Carolina & Cumberland Gap R. R..	23.57	3,600 00	84,852	6,460	.....	.....	.....	.....	270	.....	.....	6,730	84,852	91,582
Carolina Midland R. R.	128.59	15,033 60	1,933,164	8,840	2,630	.....	.....	.....	4,695	210	.....	16,375	1,933,164	1,949,539
Carolina Midland (Seivern Br.).....	7.94	2,136 00	16,959	600	.....	.....	.....	.....	220	.....	.....	820	16,959	17,779
Charlotte, Columbia & Aug. R. R.	82.03	20,284 80	1,663,957	13,545	3,055	.....	.....	.....	4,770	.....	.....	21,370	1,663,957	1,685,327
Charlotte, Columbia & Aug. R. R.	96.40	21,043 20	2,028,563	28,500	3,910	22,525	.....	.....	31,205	.....	220	86,360	2,028,563	2,114,923
Columbia & Greenville R. R.....	116.52	14,000 00	1,631,280	25,930	3,685	.....	.....	.....	5,580	1,000	.....	36,195	1,631,280	1,667,475
Columbia & Greenville R. R.....	25.28	14,241 60	360,028	690	940	.....	.....	.....	1,670	.....	.....	3,300	360,028	363,328
Cola. & Green. (Abbeville Br.)....	11.58	5,913 00	68,474	2,070	.....	.....	.....	.....	220	.....	.....	2,290	68,474	70,764
Lockhart R. R.....	13.82	2,126 00	29,520	495	110	.....	.....	.....	150	.....	.....	755	20,520	30,275
Seivern & Knoxville R. R.....	17.44	1,800 00	31,392	700	200	.....	.....	.....	30	.....	.....	930	31,392	32,322
South Carolina & Georgia R. R.....	203.60	21,600 00	4,397,760	62,215	210,600	.....	.....	.....	84,030	69,785	79,800	506,430	4,397,760	4,904,190
S. C. & Ga. (Camden Br.).....	37.10	10,512 00	389,994	4,065	620	.....	.....	.....	2,730	.....	.....	7,415	389,994	397,409
S. C. & Ga. (Extension R. R.)..	117.75	7,512 00	884,538	11,560	1,105	.....	.....	.....	3,290	.....	3,060	19,015	884,538	903,553
Spartanburg, Union & Cola. R. R...	68.00	14,240 64	968,363	22,800	930	.....	.....	.....	3,215	4,420	.....	31,365	968,363	999,728
Sumter & Wateree R. R.....	15.81	7,512 00	118,765	3,905	375	.....	.....	.....	500	.....	.....	4,780	118,765	123,545
North Charleston Terminal Co.....	1.64	26,890 00	44,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	44,100	44.100
Total Southern Ry. System....	1,157.14	.....	20,441,409	269,640	242,615	22,525	.....	.....	191,665	76,755	84,780	887,980	20,441,409	21,329,389
Local Railroads.														
Alcolu Railroad.....	32.80	1,500 00	49,200	1,350	.....	.....	.....	.....	.....	.....	.....	1,350	49,200	50,550
Augusta-Aiken Ry. & Elec Corp...	22.58	8,000 00	180,640	3,300	.....	.....	.....	49,000	17,060	.....	.....	69,360	180,640	250,000
Augusta Northern Ry.....	11.20	2,000 00	22,400	800	500	.....	.....	.....	.....	.....	.....	1,300	22,400	23,700
Bamberg, Ehrhardt & W. R. R....	14.00	2,000 00	28,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,000	28,000
Bennettsville & Cheraw R. R.....	44.75	2,000 00	89,500	5,750	350	.....	.....	.....	650	625	.....	7,375	89,500	96,875
Branchville & Bowman R. R. ..	11.12	1,200 00	13,344	410	20	.....	.....	20	50	.....	.....	500	13,344	13,844
C., C. & O Ry. of S. C.....	18.093	20,000 00	361,860	2,060	600	.....	100	.....	4,200	.....	17,080	24,040	361,860	385,900
Carolina & Northwestern R. R.....	37.00	3,000 00	111,000	4.050	650	.....	.....	.....	1,250	800	.....	6,750	111,000	117,750
Charleston Terminal Co.....	13.33	10,000 00	133,300	.....	.....	.....	.....	.....	500	.....	.....	500	133,300	133,800
Charlotte, Monroe & Cola. R. R. .	17.30	2,000 00	34,600	500	125	.....	.....	20	1,730	150	.....	2,525	34,600	37,125
Chesterfield & Lancaster R. R.	20,00	2,500 00	50,000	1,200	50	3,200	.....	100	735	.....	1,400	6,685	50,000	56,685
Chesterfield & Lancaster R. R.	16.00	2,000 00	32,000	1,000	.....	.....	.....	.....	450	.....	.....	1,450	32,000	33,450
Cola., Newberry & Laurens R. R...	74.90	6,000 00	450,000	19,350	1,200	.....	.....	700	2,250	300	.....	23,800	450,000	473,800
Due West Ry.....	4.63	655 00	3,079	500	.....	.....	.....	.....	.....	.....	100	600	3,079	3,679
Greenville & Northern Ry.	23.10	2,000 00	46,200	1,950	.....	.....	.....	.....	120	.....	.....	2,070	46,200	48,270
Hampton & Branchville R. R.....	24.30	1,200 00	29,160	600	.....	.....	.....	.....	.....	.....	.....	600	29,160	29,760
Hampton & Branch. (Logging Road	5.00	400 00	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	2,000
Lancaster & Chester R. R.....	28.60	2,500 00	71,500	2,100	50	25	.....	50	275	.....	.....	2,500	71,500	74,000
Marion & Southern R. R.....	2.52	3,183 00	8,021	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,021	8,021
Marion & Southern R. R.....	17.45	1,000 00	17,450	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,450	17,450
Northwestern R. R. of S. C.....	65.30	3,000 00	195,900	3,050	800	.....	.....	.....	570	.....	.....	4,420	195,900	200,320
Northwestern R. R. of S. C.....	9.59	1,000 00	9,590	250	.....	.....	.....	.....	.....	.....	.....	250	9,590	9,840
Orangeburg Ry.....	17.59	1,500 00	26,385	500	.....	.....	.....	100	100	.....	100	800	26,385	27,185

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION TAX COMMISSION FOR THE FCAL YEAR 1921.—Continued.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Local Railroads.—Con.														
Pickens Ry.	9,30	1,500 00	13,950	1,000	.....	.....	.....	100	50	300	.....	1,450	13,950	15,400
Piedmont & Northern Ry	31.00	12,000 00	372,000	5,800	.....	.....	.....	200	6,050	.....	.....	12,050	372,000	384,050
Piedmont & Northern Ry	11.30	10,000 00	113,000	3,200	.....	.....	.....	.....	.....	.....	.....	3,200	113,000	116,200
Piedmont & Northern Ry	56.81	15,000 00	852,150	27,800	5,250	13,500	.....	3,300	19,100	.....	.....	68,950	852,150	921,100
Raleigh & Charleston R. R.	21,48	1,800 00	38,664	2,250	.....	200	.....	500	2,400	700	.....	6,050	38,664	44,714
Union & Glenn Springs R. R.	19.20	2,000 00	38,400	2,500	150	.....	.....	400	900	.....	600	4,550	38,400	42,950
Ware Shoals R. R.	5.00	1,000 00	5,000	.....	.....	.....	.....	.....	.....	.....	100	100	5,000	5,100
Union Station Co.	.....	.....	.....	72,000	.....	.....	.....	.....	.....	.....	.....	72,000	.....	72,000
Total Local Railroads	685.243	.....	$3,398,293	$163,270	$9,745	$16,925	$100	$54,490	$58,440	$2,875	19,380	$325,225	$3,398,293	$3,723,518
Total Railroads in S. C.	3,768.660	.....	$46,487,450	$947,829	$333,561	$65,400	$1,900	$94,499	$437,457	$187,470	$144,831	$2,212,947	$46,487,450	$48,700,397

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Abbeville	Savannah River Power Co.,		
	Abbeville	$4 450	
	Lowndesville	6 000	
	Smithville	2,780	
	Total	$13.230	
	Total for Abbeville County		$13,230
Aiken	Carolina Light and Power Co.,		
	District No. 1	13,005	
	Districts Nos. 22 and 26	43,540	
	Total	$56,545	
	Georgia Carolina Power Co:		
	North Augusta, Town	7,075	
	Schultz No. 66	2,256	
	Schultz No. 49	3,280	
	Langley	5,932	
	Gregg	1,593	
	Total	$20,142	
	Total for Aiken County		$76,687
Anderson	Anderson Gas and Utilities Co:		
	Anderson, City	$19,350	
	Belton Power Co.:		
	Belton School District	$17,055	
	Calhoun School District	2,510	
	Oak Grove School District	2,355	
	College School District	3,040	
	Friendship School District	11,225	
	Total	$36,185	
	Pendleton Electric Light Co.:		
	Pendleton	$6,100	
	Savannah River Power Co.:		
	Anderson, City	$3,300	
	Corner	112,430	
	Total	$115,730	
	Southern Power Co.:		
	Anderson, City, No. 17	$1,568	
	Centerville	4,375	
	Varennes	625	
	Broadway	15,413	
	Belton	5,000	
	Honea Path	413	
	Total	$27,380	
	Southern Public Utilities Co.:		
	Anderson, No. 17	$44,330	
	Centerville, No. 17	3,008	
	Fork	24,640	
	Pendleton	119,559	
	Total	$191,537	
	Iva Lighting System	$3,000	
	West Pelzer Public Service Co.:		

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson.—Con.	West Pelzer, No. 8	$670	
	Total for Anderson County		$ 399,961
Bamberg	Edisto Public Service Co.		
	Denmark, Town	$10,125	
	Total for Bamberg County		$10,125
Charleston	Charleston Consolidated Ry., and Lighting Co.	$32,423	
	Charleston Edison Light and Power Co.:	258,873	
	Charleston Gas and Light Co.:	601,429	
	Total	$892,725	
	North Charleston Water and Light Corporation:		
	Goose Creek	$7,240	
	Total for Charleston County		$899,965
Cherokee	Great Falls Power Co.:		
	Cherokee, No. 4	$484,242	
	Gowdeysville, No. 20	135,878	
	Drayton. No. 17	500	
	Total	$620,620	
	South Carolina Light, Power and Railway Co.:		
	Gaffney, City	$13,295	
	Limestone, No 10	17,415	
	Limestone, No. 12	74,380	
	Limestone, No. 13	5,990	
	Morgan, No. 23	9,835	
	Morgan, No. 26	3,415	
	Cherokee, No. 6	263,747	
	Cherokee, No. 9	1,210	
	Total	$389,287	
	Southern Power Co.:		
	Cherokee	$16,250	
	Draytonville, No. 17	2,500	
	Gowdeysville, No. 20	1,750	
	Morgan	2,769	
	White Plains, No. 26	2,094	
	Limestone	10,000	
	Limestone, No. 26	3,069	
	Total	$38,432	
	Total for Cherokee County		$1,048,339
Chester	Great Falls Power Co.:		
	Rossville	$749,395	
	Lockhart Power Co.:		
	Baton Rouge,	$40,000	
	Southern Power Co.:		
	Baton Rouge No. 5	$28,125	
	Blackstock, No. 7	7,500	
	Chester, No. 1	31,585	
	Great Falls School District	97,947	
	Hazelwood, No. 4	15,100	
	Landsford, No. 3	16,250	
	Landsford, Nos. 3, 36 and 17	34,375	
	Rossville, No. 6	20,000	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Chester.—Con.	Southern Power Company.—Con.		
	Rossville Nos. 6 and 23	28,125	
	Fort Lawn, No. 17	7,500	
	Total	$286,507	
	Southern Public Utilities Co.:		
	Chester Lighting System	$16,400	
	Fort Lawn Lighting System	400	
	Total	$16,800	
	Union Manufacturing and Power Co.		
	District, No. 14	$41,875	
	Wateree Power Company		
	Landsford, No. 3	$6,480	
	Fort Lawn, No. 17	3,900	
	Rossville, No. 6	9,230	
	Great Falls, No. 23	8,480	
	El Bethel, No. 36	16,400	
	Total	$44,490	
	Wateree Electric Company:		
	Rossville, No. 6	$557,350	
	Total for Chester County		$1,736,417
Chesterfield	McBee Electric Company:		
	McBee, Town	$1,500	
	Yadkin River Power Co.:		
	Cheraw, Graded	18,500	
	Teal Light and Power Co.:	$4,200	
	Total for Chesterfield County		$24,200
Clarendon	Manning Light and Ice Co.:		
	Manning, Town	$17,270	
	Total for Clarendon County		$17,270
Darlington	Palmetto Power and Light Company:		
	Darlington, Town	64,802	
	Hartsville, Town	15,150	
	Outside of Towns	90,713	
	Total	$170,665	
	Total for Darlington County		$170,665
Edgefield	City of Augusta, Ga.:		
	Merriweather	$35,000	
	Georgia Carolina Power Co.	$95,715	
	Johnston Light and Ice Plant:	11,160	
	Total for Edgefield County		$141,875
Fairfield	Great Falls Power Co.:		
	No. 20	$100,000	
	No. 20 Creek	485,560	
	Total	$585,560	
	Parr Shoals Power Company:		
	No. 11	$543,265	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Fairfield.—Con.	Parr Shaols Power Company.—Con.		
	No. 32	35,600	
	Total	$580,865	
	Southern Power Co.:		
	Gladden Grove, No. 20	$3,750	
	Wateree Power Co.:		
	No. 20	$1,400	
	No. 5	30,700	
	No. 22	31,110	
	Total	$63,210	
	Total for Fairfield County		$1,233,385
Florence	Florence Gas Company:		
	Florence, City	$22,180	
	Palmetto Power and Light Co.:		
	Florence, Town	$108,304	
	Timmonsville, Town	15,016	
	Outside of Towns	14,375	
	Total	$137,695	
	Total for Florence County		$159,875
Georgetown	Black River Water Co.:		
	Georgetown City	$35,700	
	No. 4	6,300	
	Total	$42,000	
	Georgetown Railway and Light Co.:		
	Georgetown, City	$20,000	
	Total for Georgetown County		$62,000
Greenville	Belton Power Company:		
	Dunkin	$99,315	
	Enoree Power Company:		
	Fountain Inn	$2,275	
	Simpsonville	425	
	Gantt	850	
	Total	$3,550	
	Southern Public Utilities Co.:		
	Greenville Gas Plant, Greenville, City	$44,000	
	Electric System, Greenville, City	110,000	
	Electric System, Greer	1,600	
	Total	$155,600	
	Greenville Carolina Power Co.:		
	Greenville, City	$17,300	
	Greenville	122,640	
	Paris Mountain, No. 10-C	4,660	
	Paris Mountain, No. 10-B	2,300	
	Total	$146,900	
	Southern Power Company:		
	Greenville	$83,981	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Greenville.—Con.	Southern Power Company.—Con.		
	Chick Springs, No. 9-B	5,000	
	Chick Springs, No. 9	24,687	
	Chick Springs	3,125	
	Total	$116,798	
	Total for Greenville County		$522,156
Greenwood	Savannah River Power Co.:		
	No. 12	$880	
	No. 18	2,560	
	Total	$3,440	
	Southern Power Company:		
	Greenwood, No. 16	$10,000	
	Greenwood, No. 18	12,656	
	Ninety Six, No. 13	12,500	
	Ninety Six, No 19	5,000	
	Ninety Six, No. 20	3,750	
	Total	$43,906	
	Total for Greenwood County		$47,346
Horry	Quattlebaum Light and Ice Co.:		
	Conway, Town	$10,100	
	Total for Horry County		$10,100
Kershaw	Wateree Power Company:		
	Flat Rock,No. 10	$27,590	
	Flat Rock, No. 9	28,750	
	Wateree, No. 16	27,880	
	Wateree	1,391,030	
	Total	$1,475,250	
	Southern Power Company:		
	Flat Rock	$32,500	
	Palmetto Power and Light Co.:		
	Kershaw County	$35,805	
	Total for Kershaw County		$1,543 555
Lancaster	Great Falls Power Co.:		
	Cedar Falls	$150,000	
	Lancaster Light and Power Co.:		
	Gills Creek, Lancaster Graded	7,000	
	Southern Power Company:		
	Gills Creek, Lancaster Graded	$33,950	
	Cane Creek	6,250	
	Cedar Creek	31,250	
	Total	$71,450	
	Wateree Electric Company:		
	Cedar Creek	$140,000	
	Wateree Power Company:		
	Cedar Creek, No. 8	$37,975	
	Waxhaw	400	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Lancaster.—Con.	Wateree Power Company.—Con.		
	Cane Creek	25,220	
	Total	$63,595	
	Total for Lancaster County.		$432,045
Laurens	Reedy River Power Company:		
	Laurens, City	$2,245	
	Sullivan, No. 17	39,305	
	Total	$41,550	
	Enoree Power Company:		
	Youngs	$2,425	
	Sullivan Power Company:		
	Sullivan, No. 17	$13,155	
	Total for Laurens County		$57,130
Lee	Palmetto Power and Light Co.:		
	Bishopville, Town	$9,639	
	Lee County	5,715	
	Total for Lee County		$15,354
Lexington	Brodie Light and Power Co.:		
	Chinquapin, No. 60	$3,200	
	Gilbert Hollow, No. 15	1,000	
	Total	$4,200	
	Lexington Electric Light and Power Co.:		
	Lexington, No. 1	$6,000	
Marion	Marion Ice Plant:		
	Marion	$13,000	
	Palmetto Power and Light Co.:		
	Marion, Town	$53,343	
	Mullins, Town	4,381	
	Marion County	7,645	
	Total	$65,369	
	Total for Marion County		$78,369
Marlboro	Yadkin River Power Co.:		
	Smithville	$6,605	
	Palmetto Power and Light Co.:		
	Marlboro County	$34,641	
	Mc Coll, Town	2,550	
	Total	$37,191	
	Total for Marlboro County		$43,796
McCormick	Twin City Power Co.	$9,960	
	Total for McCormick County		$9,960
Newberry	Southern Power Co.:		
	Caldwell	$10,000	
	Moon	7,500	
	Floyd	22,500	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Newberry.—Con.	Southern Power Company.—Con.		
	Cromer	12,500	
	Newberry	27,500	
	Total	$80,000	
	Total for Newberry County		$80,000
Oconee	Conneross Light and Power Co.:		
	Seneca, No. 4	$42,000	
	Southern Power Co.:		
	Pulaski	$14,250	
	Tugaloo	23,500	
	Wagner	14,250	
	Seneca	29,000	
	Total	$81,000	
	Walhalla Light and Power Co.:		
	Wagner, Town, No. 27	$4,200	
	Total for Oconee County		$127,200
Orangeburg	Elloree Electric Light Co.:		
	Elloree, No. 70	$2,380	
	North Electric Light and Power Co.:		
	Elizabeth No. 34	$1,850	
	Springfield Electric Light and Power Co.:		
	Goodland, No. 36	$6,000	
	Total for Orangeburg County		$10,230
Pickens	Iva Water, Light and Power Co.:		
	Pickens, Town	$3,710	
	Southern Power Co.:		
	Easley, No. 13	$14,150	
	Calhoun, No. 8	5,575	
	Dayton, No. 2	6,750	
	Liberty, No. 11	6,650	
	Mauldin, No. 14	3,600	
	Symmes, No. 6	8,050	
	Reunion, No. 12	6,875	
	Crosswell, No. 1	8,125	
	Tabor, No. 7	7,625	
	Rheulhama, No. 5	3,650	
	Total	$71,050	
	Southern Public Utilities Co.:		
	Greenville-Carolina Power Co.		
	Easley, Township	$45,300	
	Wateree Power Co.:		
	Daucusville	$2,850	
	Total for Pickens County		$122,910
Richland	Columbia Canal:		
	Columbia, City	$321,695	
	Parr Shoals Power Co.:		
	Upper	$26,680	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Richland,—Con.	Columbia Gas Light Co.:		
	City of Columbia	$149,300	
	Columbia Railway, Gas and Electric Co.:		
	Lighting System:		
	Columbia, City	$330,580	
	Eau Claire	12,350	
	Columbia, No. 12	1,660	
	Columbia, No. 13	4,140	
	Columbia, No. 16	9,775	
	Upper	3,780	
	Total	$412,285	
	Total for Richland County		$910,050
Saluda	Saluda Public Service Corporation:		
	Saluda, Town	$9,800	
	Total for Saluda County		$9,800
Spartanburg	Enoree Power Company:		
	Selma School District	$ 580	
	Woodruff	49,420	
	Total	$50,000	
	South Carolina Light, Power and Rys. Co.:		
	Spartanburg, City	$169,685	
	Spartanburg, Township	45,928	
	Transmission Line to Inman	6,000	
	Total	$221,613	
	Southern Power Company:		
	Beech Springs	$37,750	
	Pacolet	12,500	
	Spartanburg	47,395	
	Total	$97,645	
	Manufacturers' Power Company:		
	Spartanburg, Township	$16,000	
	Beech Springs, Township	11,000	
	Campobello	25,325	
	Cherokee	4,625	
	Total	$56,950	
	Total for Spartanburg County		$426,208
Sumter	Sumter Gas and Power Co:		
	Sumter, City	$24,154	
	Total for Sumter County		$24,154
Union	Lockhart Power Company:		
	Pinckney	$141,360	
	Southern Power Company:		
	Goshen Hill	$13,000	
	Jonesville	15,250	
	Pinckney	38,750	
	Union	29,000	
	Total	$96,000	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Union.—Con	Union Manufacturing and Power Co.:		
	Santuc	$293,125	
	Total for Union County		$530,425
Williamsburg ...	Kingstree Electric Light and Ice Co.:		
	Kingstree, No. 16	$12,500	
	Total for Williamsburg County		$12,500
York	Catawba Power Company:		
	Catawba, No. 12	$7,500	
	Ebenezer, No. 7	219,745	
	York, No. 8	3,600	
	York, No. 11	1,650	
	Broad River No. 18	555	
	Fort Mill	34,280	
	Bethel, No. 27	16,350	
	Total	$283,680	
	Southern Power Company:		
	Catawba	$56,250	
	Ebenezer	46,172	
	York	6,250	
	Bethel	25,000	
	Kings Mountain	26,251	
	Fort Mill	27,500	
	Total	$187,423	
	Rock Hill Gas Co.:		
	Rock Hill, City	$16,800	
	Wateree Power Company:		
	Ebenezer	$8,700	
	Bethel, No. 27	945	
	Total	$9,645	
	Lockhart Power Company:		
	York County	$18,640	
	Fort Mill Electric Co.	$1,000	
	Total for York County		$517,188
	Total for State of South Carolina	$11,998,387	$11,998,387

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921, BY COMPANIES.

Names of Companies.		Assessed Value.
Anderson Gas and Utilities Company		$19,350
Belton Power Company		135,500
Black River Water Company		42,000
Brodie Light and Power Company		4,200
Carolina Light and Power Company		56,545
Catawba Power Company		283,680
Charleston Consolidated Railway and Lighting Company		892,725
City of Augusta, Ga., Savannah Dam		35,000
Columbia Canal		321,695
Columbia Gas Light Company		149,390
Columbia Railway, Gas and Electric Company		412,285
Conneross Light and Power Company		42,000
Edisto Public Service Company		10,125
Elloree Electric Light Company		2,380
Enoree Power Company		55,975
Florence Gas Company		22,180
Fort Mill Electric Company		1,000
Georgetown Railway and Light Company		20,000
Georgia Carolina Power Company		115,857
Great Falls Power Company		2,105,575
Ivy Water, Light and Power Company		3,710
Johnston Light and Ice Plant		11,160
Kingstree Electric Light and Ice Company		12,500
Lancaster Light and Power Company		7,000
Lexington Electric Light and Power Company		6,000
Lockhart Power Company		200,000
Manufacturers Power Company		56,950
Manning Light and Ice Company		17,270
Marion Ice Plant		13,000
McBee Electric Company		1,500
North Charleston Water and Light Company		7,240
North Electric Light and Power Company		1,850
Palmetto Power and Light Company:		
Darlington County	$170,665	
Marlboro County	37,191	
Marion County	65,369	
Florence County	137,695	
Kershaw County	35,805	
Lee County	15,854	
Total Palmetto Power and Light Company		$462,079
Parr Shoals Power Company		1,060,200
Pendleton Electric Light Company		6,100
Quattlebaum Light and Ice Company		10,100
Reedy River Power Company		41,550
Rock Hill Gas Company		16,800
Saluda Public Service Corporation		9,800
South Carolina Light, Power and Railway Companies		610,900
Southern Power Company		1,233,845
Southern Public Utilities Company:		
Anderson Water, Light and Power Co.	$191,537	
Chester Lighting System	16,400	
Fort Lawn Lighting System	400	
Greer Lighting System	1,600	
Greenville Carolina Power Co.	192,200	
Greenville Electric System	110,000	
Greenville Gas Plant	44,000	
Savannah River Power Co.	132,400	
Iva Lighting System	3,000	
Total Southern Public Utilities Co.		$691,537
Springfield Electric Light and Power Company		6,000
Sullivan Power Company		13,155
Sumter Gas and Power Company		24,154
Teal Light and Power Company		4,200
Twin City Power Company		9,960
Union Manufacturing and Power Company		335,000
Walhalla Light and Power Company		4,200
Wateree Electric Company		697,350
Wateree Power Company		1,659,040
West Pelzer Public Service Company		670
Yadkin River Power Company		25,105
Total in South Carolina		$11,998,387

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1921.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway Co.:		
	Anderson, No. 17	$35 850	
	Centerville, No. 17	930	
	Varennes, No. 17	3 720	
	Total for Anderson County		$40 500
Charleston ...	Charleston Consolidated Railway and Lighting Co.:		
	Charleston City	$595 070	
	Charleston Isle of Palms Traction Co.:		
	Christ Church	2 500	
	Mount Pleasant	23 000	
	Charleston, City	46 500	
	Sullivans Island	26 100	
	Total	$98 100	
	Total for Charleston County		$693 170
Greenville ...	Southern Public Utilities Co.:		
	Greenville Street Railway:		
	Greenville, City	$120 825	
	Greenville, Township	79 175	
	Total for Greenville County		$200 000
Richland	Columbia Railway, Gas and Electric Co.:		
	Columbia, City	$248 923	
	Eau Claire	13 865	
	Columbia, No. 18	5 790	
	Columbia, No. 16	26 654	
	Upper Township	13 516	
	Total for Richland County		$308 748
Spartanburg .	South Carolina Light, Power and Railway Co.:		
	Spartanburg, City	$110 300	
	Spartanburg, Township	92 200	
	Total for Spartanburg County		$202 500
York	Carolina Traction Co.:		
	Rock Hill Street Railway:		
	Catawba, No. 12	$2 000	
	Ebenezer, No. 12	1 610	
	Total for York County		$3 610
	Total in South Carolina		$1 448 528
Anderson ...	Southern Public Utilities Company:		
	Anderson Street Railway	$40 500	$40 500
Charleston .	Charleston Consolidated Railway and Lighting Co.	595 070	595 070
	Charleston Isle of Palms Traction Company	98 100	98 100
Greenville ...	Southern Public Utilities Company	200 000	200 000
Richland	Columbia Railway, Gas and Electric Company	202 500	202 500
Spartanburg	South Carolina Light, Power and Railway Company	308 748	308 748
York	Carolina Traction Company	3 610	3 610
	Total	$1 448 528	$1 448 528

TABLE NO. 14.—STATEMENT OF THE PULLMAN COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1921.

Counties.	A. C. L. Miles.	S. A. L. Miles.	Southern Miles.	C. & W. C. Miles.	Total Mileage.	Total Assessed Value.
Abbeville		23 82			23 82	$3 430
Aiken			67 67	19 58	87 25	12 564
Bamberg	10 88	18 82	20 00		49 70	7 157
Barnwell	29 09	13 31	16 00	6 55	64 95	9 352
Beaufort	4 88				4 88	703
Berkeley	39 82		12 00		51 82	7 462
Calhoun	13 38		15 14		28 52	4 107
Charleston	38 10		9 50		47 60	6 854
Cherokee			24 02		24 02	3 458
Chester		27 97	21 80		49 77	7 167
Chesterfield	22 83	32 50			55 33	7 968
Clarendon	9 62				9 62	1 385
Colleton	22 47				22 47	3 236
Darlington	22 70				22 70	3 269
Dillon	17 35				17 35	2 498
Dorchester			34 50		34 50	4 968
Edgefield			18 10		18 10	2 606
Fairfield			55 83		55 83	8 040
Florence	61 28				61 28	8 824
Greenville			18 46		18 46	2 658
Greenwood		15 45			15 45	2 225
Hampton	2 10	24 50			26 60	3 830
Horry	5 44				5 44	783
Jasper	31 07	4 11			35 18	5 066
Kershaw		34 41			34 41	4 955
Lancaster		7 49			7 49	1 079
Laurens		30 90			30 90	4 450
Lee	9 81				9 81	1 413
Lexington		23 34	31 20		54 54	7 854
Marion	31 99				31 99	4 607
Marlboro		10 05			10 05	1 447
Newberry		5 33			5 33	768
Oconee			25 70		25 70	3 701
Orangeburg	23 34	19 66	35 86		78 86	11 356
Pickens			26 91		26 91	3 875
Richland	26 26	20 82	64 54		111 62	16 075
Saluda			14 60		14 60	2 102
Spartanburg			65 04		65 04	8 366
Sumter	39 93				39 93	5 750
Union		13 97	35 19		49 16	7 079
Williamsburg	27 26				27 26	3 925
York		7 94	22 60		30 54	4 398
Total	489 60	334 40	634 66	26 18	1 484 79	$213 810

TABLE NO. 15.—STATEMENT OF THE AMERICAN RAILWAY EXPRESS COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Counties.	Miles.	Value of Mileage.	Value of Other Property.	Total Assessed Value.
Abbeville	59.08	$2 659 00	$184 00	$2 843 00
Aiken	107.59	4 842 00	317 00	5 159 00
Anderson	68.88	3 122 00	705 00	3 827 00
Bamberg	57.11	2 345 00	178 00	2 523 00
Barnwell	135.26	6 087 00	558 00	6 645 00
Beaufort	55.23	2 485 00	557 00	3 042 00
Berkeley	106.44	4 790 00	76 00	4 866 00
Calhoun	33.70	1 517 00	121 00	1 638 00
Charleston	97.38	4 382 00	11 966 00	16 348 00
Cherokee	37.04	1 667 00	329 00	1 996 00
Chester	102.46	4 611 00	465 00	5 076 00
Chesterfield	117.41	5 283 00	291 00	5 574 00
Clarendon	60.31	2 713 00	154 00	2 867 00
Colleton	79.05	3 557 00	144 00	3 701 00
Darlington	102.43	4 609 00	942 00	5 551 00
Dillon	52.51	2 363 00	137 00	2 500 00
Dorchester	41.58	1 871 00	147 00	2 018 00
Edgefield	26.86	1 209 00	13 00	1 222 00
Fairfield	59.40	2 673 00	85 00	2 758 00
Florence	97.68	4 396 00	2 535 00	6 931 00
Georgetown	32.33	1 455 00	342 00	1 797 00
Greenville	48.92	2 201 00	2 727 00	4 928 00
Greenwood	30.40	3 618 00	1 464 00	5 082 00
Hampton	82.95	3 733 00	197 00	3 930 00
Horry	60.98	2 744 00	123 00	2 867 00
Jasper	82.81	3 726 00	20 00	3 746 00
Kershaw	73.98	3 329 00	388 00	3 717 00
Lancaster	43.79	1 971 00	178 00	2 149 00
Laurens	96.30	4 334 00	278 00	4 612 00
Lee	56.20	2 529 00	180 00	2 709 00
Lexington	125.19	5 634 00	115 00	5 749 00
McCormick	48.85	2 198 00	740 00	2 938 00
Marion	97.27	4 327 00	56 00	4 383 00
Marlboro	64.74	2 913 00	313 00	3 226 00
Newberry	73 11	3 290 00	243 00	3 533 00
Oconee	46.80	2 106 00	159 00	2 265 00
Orangebrug	101.41	4 563 00	428 00	4 991 00
Pickens	26.93	1 212 00	83 00	1 295 00
Richland	119.78	5 390 00	13 028 00	18 418 00
Saluda	25.80	1 161 00	23 00	1 184 00
Spartanburg	108 23	4 870 00	2 506 00	7 376 00
Sumter	117 93	5 307 00	2 669 00	7 976 00
Union	62.98	2 834 00	373 00	3 207 00
Williamsburg	85.64	3 854 00	161 00	4 015 00
York	101 29	4 558 00	541 00	5 099 00
Total	3 357.51	$151 038 00	$47 239 00	$198 277 00

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Southern Bell Telephone and Telegraph Company.

Counties.	Miles of Poles.	Miles of Wire Overhead.	Miles of Wire in Cable.	Value of Poles and Wire.	Value of Real Estate.	Total Assessed Value.
Abbeville	1 208	181	.....	$11 430	$.....	$11 430
Aiken	1 261	298	1 371	31 690	.....	31 690
Allendale	464	99	55	7 010	.....	7 010
Anderson	4 745	679	2 763	102 060	7 600	109 660
Bamberg	1 033	159	315	15 760	.....	15 760
Barnwell	841	99	257	12 950	.....	12 950
Beaufort	1 557	160	.....	12 480	.....	12 480
Berkeley	.....	335	.....	10 755	.....	10 755
Calhoun	.....	.....	.....	.....	.....	.....
Charleston	7 082	962	12 155	303 990	10 500	324 490
Cherokee	.....	.....	.....	.....	.....	.....
Chester	75	162	.....	5 675	.....	5 675
Chesterfield	356	84	354	9 620	.....	9 620
Clarendon	.....	32	.....	1 040	.....	1 040
Colleton	1 870	228	.....	15 385	.....	15 385
Darlington	2 943	1 029	1 053	75 215	8 185	83 400
Dillon	1 597	338	386	27 395	.....	27 395
Dorchester	1 441	436	489	30 025	.....	30 025
Edgefield	520	81	165	12 140	.....	12 140
Fairfield	60	44	.....	1 675	.....	1 675
Florence	1 902	765	1 655	57 080	.....	57 080
Georgetown	.....	.....	.....	.....	.....	.....
Greenville	2 935	800	6 302	167 340	10 820	178 180
Greenwood	550	144	.....	7 195	.....	7 195
Hampton	400	40	.....	3 175	.....	3 175
Horry	360	54	.....	3 415	.....	3 415
Jasper	687	93	.....	6 195	.....	6 195
Kershaw	2 730	460	946	46 325	.....	46 325
Lancaster	.....	.....	.....	.....	.....	.....
Laurens	2 980	1 000	374	53 615	.....	53 615
Lee	.....	.....	.....	.....	.....	.....
Lexington	3 209	628	628	38 565	.....	38 565
Marion	1 419	322	555	26 825	.....	26 825
Marlboro	2 365	722	1 143	57 060	.....	57 060
McCormick	.....	13	.....	415	.....	415
Newberry	2 677	497	1 214	51 770	.....	51 770
Oconee	2 863	344	.....	6 855	.....	6 855
Orangeburg	1 701	342	1 311	44 910	6 120	51 030
Pickens	1 642	174	514	22 560	.....	22 560
Richland	6 876	1 682	12 305	280 935	76 750	357 685
Saluda	1 472	101	.....	13 685	.....	13 685
Spartanburg	4 190	1 256	6 386	171 070	10 000	181 070
Sumter	1 202	190	639	12 470	.....	12 470
Union	1 444	364	.....	33 135	.....	33 135
Williamsburg	211	278	.....	10 045	.....	10 045
York	1 004	199	.....	11 755	.....	11 755
Totals	71 642	15 874	52 940	$1 822 710	$129 975	$1 952 685

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

American Telephone and Telegraph Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	.....	.....	.....	.....	.....
Aiken	34 97	559 52	$ 19 295	$ 15	$19 310
Allendale	17 94	222 14	7 655	.....	7 655
Anderson	.....	.....	.....	.....	.....
Bamberg	45 93	587 08	20 245	22 010	42 255
Barnwell	15 85	253 60	3 740	10	3 750
Beaufort	.....	.....	.....	.....	.....
Berkeley	1 66	13 28	460	.....	460
Calhoun	13 41	161 76	5 580	.....	5 580
Charleston	6 49	100 88	3 470	980	4 450
Cherokee	24 40	604 64	20 840	60	20 900
Chester	22 57	363 04	12 515	560	13 075
Chesterfield	.....	.....	.....	.....	.....
Clarendon	9 69	116 62	4 020	.....	4 020
Colleeton	1 81	14 48	500	.....	500
Darlington	35 28	398 70	13 745	.....	13 745
Dillon	.....	.....	.....	.....	.....
Dorchester	45 84	388 80	13 415	125	13 540
Edgefield	.....	.....	.....	.....	.....
Fairfield	26 66	423 80	14 620	.....	14 620
Florence	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....
Greenville	17 30	316 40	10 890	60	10 950
Greenwood	.....	.....	.....	.....	.....
Hampton	24 32	290 30	10 000	.....	10 000
Horry	.....	.....	.....	.....	.....
Jasper	5 44	65 28	2 250	.....	2 250
Kershaw	.....	.....	.....	.....	.....
Lancaster	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Lee	10 17	122 04	4 200	.....	4 200
Lexington	26 77	511 54	17 640	.....	17 640
Marion	.....	.....	.....	.....	.....
Marlboro	19 65	197 82	6 820	.....	6 820
McCormick	.....	.....	.....	.....	.....
Newberry	.....	.....	.....	.....	.....
Oconee	24 64	392 60	13 535	350	13 885
Orangeburg	58 25	872 10	30 070	.....	30 070
Pickens	24 96	482 86	16 650	.....	16 650
Richland	16 33	280 28	9 660	170	9 830
Saluda	.....	.....	.....	.....	.....
Spartanburg	28 47	795 46	27 430	735	28 165
Sumter	22 35	276 84	9 540	495	10 035
Union	.....	.....	.....	.....	.....
Williamsburg	.....	.....	.....	.....	.....
York	23 73	379 68	13 090	40	13 130
Totals	604 88	9 191 54	$311 875	$25 610	$337 485

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Postal Telegraph Cable Co.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property	Total Assessed Value.
Abbeville	7.50	45.00	$941	.....	$941
Aiken	101.56	751.04	15 763	.....	15 763
Anderson	23.00	111.00	2 527	.....	2 527
Bamberg	19.15	76.60	1 557	.....	1 557
Barnwell	9.08	36.32	728	.....	728
Beaufort	.....	.....	.....	.....	.....
Berkeley	4.78	14.34	283	.....	283
Calhoun	.....	.....	.....	.....	.....
Charleston	18.00	72.00	4 128	.....	4 128
Cherokee	22.03	286.33	2 591	.....	2 591
Chester	.....	.....	.....	.....	.....
Chesterfield	30.59	367.08	6 814	.....	6 814
Clarendon	.....	.....	.....	.....	.....
Colleton	.....	.....	.....	.....	.....
Darlington	.....	.....	.....	.....	.....
Dillon	.....	.....	.....	.....	.....
Dorchester	35.87	143.00	3 094	.....	3 094
Edgefield	27.00	162.00	3 389	.....	3 389
Fairfield	.....	.....	.....	.....	.....
Florence	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....
Greenville	43.07	400.77	7 740	.....	7 740
Greenwood	20.00	120.00	2 511	.....	2 511
Hampton	.....	.....	.....	.....	.....
Horry	.....	.....	.....	.....	.....
Jasper	.....	.....	.....	.....	.....
Kershaw	37.96	410.60	7 662	.....	7 662
Lancaster	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Lee	.....	.....	.....	.....	.....
Lexington	35.21	457.73	8 154	.....	8 154
Marion	.....	.....	.....	.....	.....
Marlboro	25.86	172.04	3 335	.....	3 335
McCormick	.....	.....	.....	.....	.....
Newberry	.....	.....	.....	.....	.....
Oconee	27.00	270.00	4 671	.....	4 671
Orangeburg	22.12	4.836	1 089	.....	1 089
Pickens	18.05	180.50	3 043	.....	3 043
Richland	21.28	255.36	4 720	.....	4 720
Saluda	.....	.....	.....	.....	.....
Spartanburg	22.03	257.33	5 229	.....	5 229
Sumter	21.50	21.50	788	.....	788
Union	.....	.....	.....	.....	.....
Williamsburg	.....	.....	.....	.....	.....
York	.....	.....	.....	.....	.....
Totals	592.64	4 328.50	$90 757	.....	$90 757

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Western Union Telegraph Company.

Counties.	Miles of Poles.	Miles of Iron Wire.	Miles of Copper Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	44 28	224 84	180 32	$ 15 510	$ 145	$ 15 655
Aiken	97 75	481 11	230 23	272 40	105	273 45
Anderson	20 29	164 19		4 610	125	4 735
Bamberg	52 22	251 80	101 46	13 610	55	13 665
Barnwell	136 00	510 06	152 05	28 900	150	29 050
Beaufort	52 49	181 78	19 52	9 365	70	9 435
Berkeley	87 56	525 86	231 08	26 720	50	26 770
Calhoun	33 74	140 45	45 42	7 675	20	7 695
Charleston	81 21	379 19	327 44	27 850	310	28 160
Cherokee	35 44	356 36	214 11	17 675	70	17 745
Chester	101 33	634 41	345 09	34 415	110	34 525
Chesterfield	62 81	214 11	198 54	18 235	75	18 310
Clarendon	60 77	140 60		8 960	65	9 025
Colleton	71 20	300 79	89 88	16 005	25	16 030
Darlington	116 07	308 30		17 665	65	17 730
Dillon	50 38	159 44	34 70	9 420	125	9 545
Dorchester	42 07	277 57	205 00	16 980	45	17 025
Edgefield	26 19	145 68	104 36	9 580	115	96 95
Fairfield	62 48	613 69	175 70	22 805	165	22 970
Florence	103 95	591 50	165 93	26 895	155	27 050
Georgetown	30 49	109 95	169	5 110		5 110
Greenville	37 08	327 56	158 16	15 210	230	15 440
Greenwood	44 88	311 47	137 58	15 050	150	15 200
Hampton	76 48	234 24	125 07	17 120	100	17 220
Horry	60 25	149 27	10 88	9 460	10	9 470
Jasper	83 82	356 74	185 67	22 110		22 110
Kershaw	75 86	282 86	217 38	21 450	80	21 530
Lancaster	37 75	173 61	52 43	8 875	50	8 925
Laurens	77 52	441 04	245 54	24 970	140	25 110
Lee	60 63	211 82		9 930	10	9 940
Lexington	96 34	462 08	362 46	32 155	105	32 260
Marion	61 19	323 36	64 48	14 145	75	14 220
Marlboro	65 52	196 51	85 40	13 740	105	13 845
McCormick	48 37	159 00	28 17	8 920		8 920
Newberry	5 33	171 78	37 31	4 500	120	4 620
Oconee	27 35	340 75	218 80	16 710	15	16 725
Orangeburg	118 04	461 07	215 48	28 720	230	28 950
Pickens	26 93	322 56	215 44	16 275	75	16 350
Richland	117 99	808 09	378 97	41 575	845	42 420
Saluda	14 60	109 50	102 20	7 330	15	7 345
Spartanburg	135 82	403 16	263 81	26 735	370	27 105
Sumter	57 64	680 43	16 37	21 920	210	22 130
Union	13 97	230 05	97 79	8 745	80	8 825
Williamsburg	82 92	337 40	109 04	18 645	75	18 720
York	125 03	657 22	195 68	31 430	235	31 665
Totals	2 920 03	14 863 25	6 346 69	$800 945	$5 370	$860 315

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.

Local Telephone Companies.

Counties.	Location.	Names of Companies.	Assessed Value of Property.
Abbeville	Abbeville	Abebville Telephone Company	$3,100
Aiken	Kathwood	J. E. Andrews Telephone Lines	500
	Graniteville	Graniteville Telephone Company	600
	Talatha	Talatha Telephone Company	1,375
Anderson	Townville	Townville Telephone Company	150
Allendale	Allendale	Allendale and Erwinton Telephone Company	275
	Baldoc	Baldoc Telephone Company	60
Bamberg	Ehrhardt	Ehrbardt Telephone Company	1,125
Barnwell	Williston	Williston Telephone Company	1,200
Berkeley	Moncks Corner	Saint Johns Telephone Company	1,685
Calhoun	St. Mathews	Caw-Caw Telephone Company	500
	Cameron	Cameron Telephone Company	500
	Lone Star	Lone Star Telephone Company	420
	Fort Motte	Fort Motte Telephone Company	750
Charleston	McClellanville	McClellanville Telephone Company	225
Chester	Chester	Chester Telephone Company	4,500
	Fort Lawn	Fort Lawn Exchange (Rock Hill Tel. Co.)	350
	Richburg	Richburg Telephone Company	450
Chesterfield	Chesterfield	Chesterfield Telephone Company	1,250
	Jefferson	Jefferson Telephone Company	750
	Ruby	Ruby Telephone Company	400
Clarendon	Manning	Clarenden Telephone Company	7,700
	Pinewood	Pinewood Telephone Company	500
	New Zion	New Zion Telpehone Company	250
Colleton	Walterboro	Breeland Telephone Company	450
	Walterboro	Colleton County Telephone Company	3,750
	Ruffin	Farmers Mutual Telephone Company	600
	Walterboro	Padgett Telephone Company	900
Darlington	Lamar	Lamar Telephone Company	900
Edgefield	Edgefield	Long Cane Telephone Company	725
	Edgefield	J. B. Timmerman Telephone Company	675
Fairfield	Winsboro	Winnsboro Telephone Company	1,500
Florence	Cartersville	Cartersville Telephone Company	225
	Johnsonville	Johnsonville Telephone Company	800
	Lake City	Lake City Telephone Company	5,620
Greenville	Greer R. F. D.	Fairview Telephone Company	100
	Fork Shoals	Fork Shoals Telephone Company	675
	Fountain Inn	Fountain Inn Telephone Company	1,800
	Travelers Rest	Travelers Rest Telephone Company	150
	Taylor	Taylor Telephone Company	275
Greenwood	Greenwood	Greenwood Telephone Company	15,000
	Ninety Six	Independant Telephone Company	1,500
	Troy	Troy Telephone Company	500
Hampton	Hampton	Mutual Telephone Company	360
	Estill	Estill Telephone Company	500
Horry	Conway R. F. D.	Farmers Telephone Company	675
	Loris	Home Telephone Company	700
Lancaster	Lancaster	Lancaster Telephone Company	5,000
Laurens	Gray Court	Gray Court Telephone Company	1,850
	Laurens	Laurens Telephone Company	5,000
Lee	Bishopville	Bishopville Telephone Company	5,300
	Lynchburg	Lynchburg Telephone Company	1,260
	Oswego	Mechanicsville Telephone Company	1,800
Lexington	Lexington	Citizens Telephone Company	1,500
	Gaston	Gaston Telephone Company	225
Marion	Marion	Baker Telephone Company	225
	Centenary R. F.D	Centenary Telephone Company	600
Newberry	Pomaria	Pomaria Telephone Company	500
Orangeburg	Orangeburg	Bolen Telephone Company	700
	Branchville	Cattle Creek Telephone Company	400
	Cope	Cope Telephone Company	1,325
	Condorva	Cordova Telephone Company	650
	Elloree	Elloree Telephone Company	900
	Holly Hill	Holly Hill Telephone Company	1,300
	Elloree	McCants and Barton Telephone Company	225
	Norway	Norway Telephone Company	240
	North	North Telephone Company	840
	Bowman	Orangeburg and Bowman Telephone Co.	680
	Orangeburg	Orangeburg and Raymond Telephone Co.	200
	Rowesville	Rowesville Telephone Company	150

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1921.—Continued.

Local Telephone Companies.—Continued.

Counties.	Location.	Names of Companies.		Assessed Value of Property.
Saluda	Saluda	Saluda Public Service Company		1,000
Spartanburg	Duncan	Baily Armstrong Telephone Company		150
	Crescent	Crescent Telephone Company		300
	Duncan	Duncan Telephone Company		150
	Enoree	Enoree Telephone Company		2,700
	Glenn Springs	Glenn Springs Telephone Company		200
	Woodruff	Home Telephone Company		2,250
	Inman	Inman Telephone Company		975
	Tryon	Polk County Telephone Company		980
Sumter	Mayesville	Mayesville Telephone Company		1,100
Union	Carlisle	Carlisle Telephone Company		75
	Cross Keys	Cross Keys Telephone Company		250
Williamsburg	Kingstree	Kingstree Telephone Company		2,500
	Hemingway	Peoples Telephone Company		725
York	Fort Mill	Fort Mill Telephone Company		1,500
		Lancaster	$ 100	
		York	1,400	
	Rock Hill	Rock Hill Telephone Company		15,000
		Totals		$197,120

TABLE NO. 16.—LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Assessed Value in Each Tax District.	Name of Companies.	Assessed Value of Property.
Orangeburg	Limestone	$275 00		
Calhoun	Caw Caw	460 00	Advance Telephone Company	735 00
Lexington		480 00		
Saluda		140 00	Batesburg Telephone Company	620 00
Chester		200 00		
Fairfield		285 00	Blackstock Telephone Company	485 00
Beaufort	Beaufort, Town	6 000 00		
	St. Helena	600 00		
	Sheldon	700 00		
	Beaufort	2 500 00	Beaufort Telephone Company	9 800 00
Bamberg		100 00		
Barnwell		30 00		
Colleton		160 00		
Hampton		2 650 00		
Jasper		60 00	Hampton Telephone Company	3 000 00
Horry	Conway, Town	2 275 00		
	Conway	655 00		
	Bucks	300 00		
	Gallivants	395 00		
Marion	LeGette	285 00		
	Marion	180 00	Conway Telephone Company	4 000 00
Lexington		150 00		
Newberry		150 00		
Saluda		1 400 00	Delmar Telephone Company	1 700 00
Georgetown	Georgetown, City	17 000 00		
	Andrews, Town	800 00		
	Georgetown County	2 700 00		
Williamsburg		2 630 00	Home Telephone Company	23 130 00
Beaufort	Bluffton	500 00		
Jasper	Ridgeland	1 000 00	Jasper Telephone Company	1 500 00
Kershaw	Buffalo	150 00		
Lancaster	Kershaw, Town	1 625 00		
	Flat Creek	125 00	Kershaw Telephone Company	1 900 00
McCormick	McCormick, Town	567 00		
	Bordeaux	342 00		
	Plum Branch, Town	113 00		
	Plum Branch	228 00	McCormick Telephone Company	1 250 00
Chester		320 00		
York		680 00	McConnellsville Telephone Co.	1 000 00
Calhoun	St. Matthews	2 370 00		
Orangeburg	Orange	230 00	Orangeburg St. Matthews Tel. Co.	2 600 00
Cherokee	Blacksburg, Town	6 000 00		
	Gaffney, City	37 000 00		
York	Clover, Town	4 000 00		
	Hickory Grove, Town	3 000 00		
	York, Town	15 000 00	Piedmont Tel. & Tel. Co.	65 000 00
Orangeburg	North	840 00	North Telephone Company	840 00
Aiken	Wagner, Town	2 300 00		
	Salley	2 300 00		
Barnwell	Blackville	500 00		
Orangeburg	Springfield	2 500 00	Springfield,-Salley-Wagner Tel. Co	7 600 00
Clarendon		1 250 00		
Sumter	Sumter	42 713 00	Sumter Telephone Company	43 963 00
Bamberg	Fish Pond	400 00		
Colleton	Warren	100 00		
Oragneburg	Branchville	100 00	Branchville Telephone Company	600 00
Clarendon	Turbeville, Town	600 00		
		150 00		
Sumter		150 00	Turbeville Telephone Company	900 00
Allendale	Fairfax, Town	1 160 00		
Hampton		100 00	Palmetto Telephone Co.	1 260 00
			Total	$171 973 00

TABLE NO. 3.—ABSTRACT OF THE DUPLICATES IN THE VARIOUS COUNTIES IN SOUTH CAROLINA FOR THE YEAR COMMENCING JANUARY 1, 1921.

Counties.	Acres of Land.	Value of Lands.	Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.	State Tax (12) Mills.	County Taxes. Ordinary County Tax.	County Taxes. Special County Tax.	County Taxes. For Public Roads.
Abbeville	320,298	$1,988,360	$227,070	$880,490	$3,095,920	$2,457,396	$768,536	$6,321,852	$75,862,224	$47,413,890	$6,321,852	$47,413,890
Aiken	672,569	3,559,516	1,955,084	2,361,870	7,676,470	4,949,190	1,798,860	14,424,520	173,094,240	144,245,200	10,818,390	28,849,040
Allendale	286,746	1,189,417	193,023	384,990	1,767,430	841,370	846,771	3,455,571	41,466,852	44,922,423	10,366,713	.....
Anderson	475,460	6,211,720	3,934,345	883,095	11,029,160	11,428,030	.....	22,457,190	269,486,280	291,943,470	28,071,490	.....
Bamberg	232,128	1,090,000	188,550	472,730	1,751,280	1,655,080	885,430	4,291,790	51,501,480	32,188,460	.....	8,583,580
Barnwell	324,094	1,347,830	258,700	644,550	2,251,080	1,232,460	1,351,200	4,834,740	58,016,880	37,469,235	9,669,480	6,043,425
Beaufort	301,096	1,335,550	320,290	801,150	2,456,990	1,280,380	591,915	4,329,285	51,951,420	30,304,995	22,728,745	.....
Berkeley	759,392	1,598,950	193,730	66,555	1,859,235	1,141,013	1,387,634	4,387,882	52,654,584	43,878,820	.....	17,551,528
Calhoun	236,062	1,574,130	193,040	393,210	2,160,380	1,131,920	616,480	3,908,780	46,905,360	37,133,410	.....	.....
Charleston	526,778	2,150,300	1,383,880	17,900,570	21,434,750	14,831,812	2,565,856	38,832,418	465,989,016	174,745,871	194,162,090	194,162,090
Cherokee	244,759	1,761,415	633,631	952,795	3,347,841	4,674,509	1,279,523	9,301,873	111,622,476	32,556,555	104,646,071	67,438,579
Chester	353,650	1,834,670	738,840	1,259,932	3,833,442	4,433,819	1,038,598	9,305,859	111,670,308	44,202,830	9,305,859	76,773,337
Chesterfield	470,497	1,639,160	404,600	731,340	2,775,100	2,180,330	888,440	5,843,870	70,126,440	35,063,220	5,843,870	35,063,220
Clarendon	434,237	1,879,870	305,090	416,160	2,601,120	1,953,860	391,200	4,946,180	59,354,160	49,461,800	9,892,360	37,096,350
Colleton	626,224	1,817,510	509,690	420,680	2,747,880	2,270,340	870,580	5,888,800	70,665,600	64,776,800	.....	11,777,600
Darlington	332,873	3,505,175	506,725	1,356,900	5,368,800	5,379,182	954,654	11,702,636	140,431,632	105,323,724	.....	23,405,272
Dillon	247,710	2,592,710	254,660	534,430	3,381,800	1,867,135	639,596	5,888,531	70,662,372	64,773,841	32,386,920	11,777,062
Dorchester	348,074	964,850	413,830	874,675	2,253,355	1,443,700	815,240	4,512,295	54,147,540	40,610,655	2,256,147	31,586,065
Edgefield	312,893	1,731,370	196,800	508,490	2,436,660	2,258,310	.....	4,694,970	56,339,640	51,644,670	23,474,850	.....
Fairfield	442,833	1,729,810	248,140	460,090	2,438,040	3,867,027	1,102,194	7,407,261	88,887,132	33,332,675	.....	14,814,522
Florence	480,524	4,136,580	546,600	2,551,870	7,235,050	4,802,250	1,937,430	13,974,730	167,696,760	111,797,840	41,924,190	.....
Georgetown	481,819	1,463,695	373,215	1,336,390	3,173,300	1,998,872	228,825	5,400,997	64,811,964	55,360,230	9,451,745	.....
Greenville	499,772	4,938,685	1,693,205	4,285,955	10,917,845	16,132,715	1,835,630	28,886,190	346,634,280	317,748,090	.....	.....
Greenwood	286,928	2,310,939	854,280	2,161,850	5,327,069	4,518,829	1,166,732	11,012,630	132,151,560	90,854,200	.....	99,113,670
Hampton	346,998	1,253,921	305,519	575,530	2,134,970	1,635,331	795,287	4,565,588	54,787,056	50,221,468	.....	.....
Horry	657,784	1,665,290	301,845	365,250	2,332,385	1,827,272	398,084	4,557,741	54,692,892	36,461,928	20,509,834	18,230,964
Jasper	348,827	1,402,241	194,813	17,917	1,614,971	727,423	1,335,635	3,678,029	44,136,348	27,585,218	7,356,058	.....
Kershaw	480,159	1,954,615	487,535	1,191,520	3,633,670	3,531,731	757,180	7,922,581	95,070,972	95,070,972	.....	15,845,162
Lancaster	310,949	1,702,330	253,215	548,085	2,503,630	2,841,900	350,350	5,695,880	68,350,560	25,631,470	12,815,730	51,262,920
Laurens	445,977	3,216,700	317,410	1,348,872	4,882,982	4,750,354	963,530	10,596,866	127,162,392	39,738,248	63,581,196	45,036,680
Lee	250,859	3,205,140	345,200	435,480	3,985,820	1,804,363	503,067	6,293,250	75,519,000	42,479,437	7,866,562	.....
Lexington	485,131	2,288,610	580,930	676,980	3,546,520	2,598,088	1,434,416	7,579,024	90,948,288	56,842,680	22,737,072	30,316,096
McCormick	237,014	1,370,905	105,265	200,760	1,676,930	1,035,790	443,115	3,155,835	37,870,020	56,805,030	.....	3,155,835
Marion	303,049	1,793,900	224,615	805,890	2,824,405	1,700,320	998,465	5,523,190	66,278,380	60,755,090	16,569,570	.....
Marlboro	296,796	4,296,310	435,655	833,595	5,565,560	4,546,935	.....	10,112,495	121,349,940	101,124,950	.....	.....
Newberry	394,378	2,537,510	468,890	1,296,040	4,302,440	4,340,810	1,472,690	10,115,940	121,391,280	60,695,640	75,869,550	.....

TABLE NO. 17.—ABSTRACT OF THE DUPLICATES IN THE VARIOUS COUNTIES IN SOUTH CAROLINA FOR THE YEAR COMMENCING JANUARY 1ST, 1921.—Continued.

Counties.	Acres of Land.	Value of Lands.	Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.	State Tax 12 Mills.	County Taxes.		
										Ordinary County Tax.	Special County Tax.	For Public Roads.
Oconee	422,594	1,842,740	396,840	703,600	2,943,180	2,514,372	1,185,360	6,642,912	79,714,944	79,714,944	9,964,368	39,857,472
Orangeburg	697,280	5,128,810	699,450	1,835,360	7,663,620	4,585,850	1,841,170	14,090,640	169,087,680	59,885,220	52,839,900	84,543,840
Pickens	322,599	1,927,270	163,100	419,130	2,509,500	3,746,324	1,143,815	7,399,639	88,795,668	66,596,751	73,996,390	14,799,280
Richland	451,179	2,388,560	943,730	11,414,285	14,746,575	12,380,540	2,348,105	29,475,220	353,702,640	235,801,760	22,106,415	213,695,345
Saluda	286,739	2,092,340	256,460	214,780	2,563,580	1,660,159	.....	4,223,739	50,684,868	36,957,716	11,615,283	.....
Spartanburg	523,137	5,692,320	2,381,920	7,388,242	15,462,482	14,716,675	2,813,198	32,992,355	395,908,260	329,928,550	107,225,154	.....
Sumter	431,435	3,151,990	497,220	2,294,700	5,943,910	4,020,655	1,646,437	11,611,002	139,332,024	82,728,389	10,159,627	.....
Union	311,254	1,559,370	411,470	1,002,790	2,973,630	7,025,800	.....	9,999,430	119,993,160	39,997,720	12,499,287	47,497,292
Williamsburg ...	581,150	1,981,685	558,465	617,530	3,157,680	2,067,370	1,207,250	6,432,300	77,187,600	25,729,200	19,296,900	51,458,400
York	426,152	3,354,370	411,410	1,749,565	5,515,345	7,267,597	1,033,152	13,816,094	165,793,128	82,896,564	27,632,188	27,632,188
Total	18,718,856	$109,959,139	$27,267,975	$78,576,668	$215,803,782	$190,055,188	$46,631,630	$452,490,600	$5,429,887,200	$3,675,396,849	$1,095,961,856	$1,354,780,704

TABLE NO. 17.—ABSTRACT OF THE DUPLICATES IN THE VARIOUS COUNTTIES IN SOUTH CAROLINA FOR THE YEAR COMMENCING JANUARY 1ST, 1921.—Continued.

Counties.	County Taxes.		School Taxes.			Total State County and School Taxes.	Polls Number $1.00 Each.	Dogs.		Capitation Road Tax.	Assessment for Support of Rail-Road Com'n.	T-O-T-A-L
	Taxes Levied in Portions of County.	Total Taxes for County Purposes.	Constitutional Three (3) Mill School Tax.	Special and Local School Taxes.	Total Taxes For School Purposes.			Number.	Capitation Tax.			
Abbeville	$2,495,950	$103,645,582	$18,965,556	$54,281,290	73,246,846	$252,754,652	4,198	....	$.....	$.....	$20 82	$256,973,472
Aiken	5,664,470	189,577,100	43,273,560	108,237,530	51,511,090	514,182,430	8,451	....	.....	.....	212 40	522,845,830
Allendale	.....	55,289,136	10,366,713	31,968,690	42,335,403	139,091,391	3,547	....	.....	8,388 00	2 64	151,029,031
Anderson	.....	320,014,960	67,371,570	277,728,460	45,100,030	934,601,270	11,189	....	.....	.....	230 09	946,020,360
Bamberg	2,511,610	43,283,650	12,875,370	55,718,500	58,593,870	163,379,000	3,467	1,915	1,915 00	9,984 00	47 99	178,792,990
Barnwell	.....	53,182,140	14,504,220	47,128,330	61,632,550	172,831,570	2,802	....	.....	5,745 00	4 55	181,383,120
Beaufort	8,751,256	61,784,996	12,987,855	31,166,818	44,154,673	157,891,089	5,475	....	.....	19,162 50	1,046 73	183,575,319
Berkeley	1,178,760	62,609,108	13,163,646	39,300,843	52,464.489	167,728,181	3,526	....	.....	9,264 00	.....	180,518,181
Calhoun	.....	37,133,410	11,726,340	36,139,720	47,866,060	131,904,830	2,094	....	.....	.....	10 29	134,009,120
Charleston	11,483,180	574,553,231	116,497,254	87,262,700	03,759,954	1,244,302,201	8,342	....	.....	.....	378 00	1,253,023,201
Cherokee	.....	204,641,205	27,905,619	95,181,310	23,086,929	439,350,610	4,816	....	.....	.....	51 00	444,217,610
Chester	.....	130,282,026	27,917,577	103,745,420	31,662,997	373,615,331	5,953	....	.....	.....	189 48	379,757,811
Chesterfield	11,815,020	87,785,330	17,531,610	88,597.390	06,129,000	264,040,770	5,426	....	.....	12,189 00	77 43	281,733,200
Clarendon	.....	96,450,510	14,838,540	59,232,290	74,070,830	229,875,500	7,090	....	.....	19,072 00	53 85	256,091,350
Colleton	.....	76,554,400	17,666,400	69,768,400	87,434,800	234,654,800	6,482	....	.....	15,804 00	.....	256,940,800
Darlington	.....	128,728,996	35,107,908	228,310,720	63,418,628	532,579,256	8,481	....	.....	19,359 00	.....	560,419,256
Dillon	.....	108,937,823	17,665,593	96,003,750	13,669,343	293,269,538	3,513	1,393	1,393 00	7,761 00	.....	305,936,538
Dorchester	.....	74,452,867	13,536,885	53,209,728	66,746,613	195,247,020	3,626	....	.....	13,195 00	.....	212,168,020
Edgefield	31,704,990	106,824,510	14,084,910	40,753,520	54,838,430	218,002,580	4,448	....	.....	.....	.....	222,450,580
Fairfield	.....	48,147,197	22,221,783	64,904,380	87,126,163	224,160,492	4,167	....	.....	14,352 00	4 06	242,683,552
Florence	972,210	154,694,240	41,924,190	154,148,300	96.072,490	518,463,490	10,023	....	.....	11,508 00	1 24	539,995,730
Georgetown	.....	64,811,975	16,202,991	61,460,190	77,663,181	207,287,120	4,517	....	.....	13,116 00	23 77	224,943,890
Greenville	5,064,030	322,812,120	86,658,570	390,048,770	476.707,340	1,146,153,740	10,829	....	.....	18,108 00	662 78	1,175,753,520
Greenwood	4,854,670	194,822,540	33,037.890	122,137,610	155,175,500	482,149,600	7,015	....	.....	.....	89 10	489.253,700
Hampton	.....	50,221,468	13,696,764	48,663,880	62,360,644	167,369,168	4,776	....	.....	14,328 00	80 94	186,554,108
Horry	4,008,980	79,211,706	13,673,223	69,014,300	82,687,523	216,592,121	5,939	....	.....	.....	7 54	222,538,661
Jasper	.....	34,941,276	11,034,087	25,145,063	36,179,150	115,256,774	1,427	....	.....	2,690 00	.....	119,373,774
Kershaw	10,937,300	121,853,434	23,767,743	90,774,150	114,541,893	331,466,299	4,788	....	.....	15,782 00	.....	352,036,299
Lancaster	3,203,100	92,913,220	17,087,640	85,083,280	102,170,920	263,434,700	4,413	1,999	2,498 75	21,220 00	23 06	291,589,510
Laurens	1,475,650	149,831,774	31,790,598	129,433,060	161.223 658	438,217,824	5,363	....	.....	5,515 50	14 58	449,110,904
Lee	.....	50,345,999	18,879,750	67,895,359	86,775.109	212,640,108	4,780	....	.....	8,346 00	6 64	225,772,748
Lexington	.....	109,895,848	22,737,072	97,939,532	120,676,604	321,520,740	6,414	....	.....	.....	6 02	327,940,760
McCormick	.....	59,960,865	9,467,565	24,781,920	34,249,425	132,080,310	2,874	....	.....	.....	3 10	134,957,410

TABLE NO. 17.—ABSTRACT OF THE DUPLICATES IN THE VARIOUS COUNS IN SOUTH CAROLINA FOR THE YEAR COMMENCING JANUARY 1ST, 1921.

Counties.	County Tax		School Taxes			Total State County and School Taxes	Polls Number $1.00 Each.	Dogs.		Capitation Road Tax.	Assessment for Support of Railroad Com'n.	T-O-T-A-L.
	Taxes Levied in Portions of County	Total Taxes for County Purposes	Constitutional 3 Mill School Tax.	Special and Local School Taxes	Total Taxes for School Purposes.			Number.	Capitation Tax.			
Marion	.....	77,324,660	16,569,570	86,617,276	03,186,846	246,789,786	3,371	....	.....	6,302 00	46 40	256,509,186
Marlboro	.....	101,124,950	30,337,485	122,948,650	53,286,135	375,761,025	6,400	....	.....	.....	106 98	382,268,005
Newberry	.....	136,565,190	30,347,820	108,415,520	138,763,340	396,719,810	5,671	....	.....	.....	1 25	402,392,060
Oconee	.....	129,536,784	19,928,736	85,457,939	05,386,675	314,638,403	4,081	....	.....	.....	.....	318,719,403
Orangeburg	.....	197,268,960	42,271,920	181,261,340	223,533,260	589,889,900	9,249	....	.....	.....	46 82	590,185,720
Pickens	2,598,980	157,991,401	22,198,917	96,487,790	18,686,707	365,473,776	4,108	....	.....	7,464 00	33 85	377,079,626
Richland	12,092,205	483,695,725	88,425,660	497,958,781	97,958,781	1,335,357,146	15,080	....	.....	7,236 00	16,179 22	1,373,852,366
Saluda	3,768,485	52,341,484	12,671,217	49,035,185	61,706,402	164,732,754	3,841	....	.....	32,830 00	32,856 38	201,460,134
Spartanburg	.....	437,148,704	98,977,065	408,925,140	07,902,205	1,340,959,169	14,229	....	.....	8,801 00	34 81	1,364,023,979
Sumter	.....	92,888,016	34,833,006	142,578,663	77,411,669	409,631,709	8,195	....	.....	23,212 00	265 20	441,303,909
Union	42,397,895	142,392,194	29,998,290	105,346,370	35,344,660	397,730,014	4,614	2,441	3,051 25	8,775 00	81 99	414,252,254
Williamsburg	.....	96,484,500	19,296,900	66,112,860	85,409,760	259,081,860	5,133	....	.....	10,266 00	8 56	274,489,420
York	42,320,685	180,481,625	41,448,282	236,338,702	277,786,984	624,061,737	8,658	....	.....	.....	30 64	632,750,377
Total	$209,299,426	$6,335,438,835	$1,357,471,800	$5,134,223,759	$6,491,695,559	$18,257,021,594	272,881	7,748	$8,858 00	$369,775 00	$20,141 20	$18,928,676,794

TABLE NO. 18.—EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1920, TO NOVEMBER 30, 1921.

	Expended from Appropriation of 1920.	Expended from Appropriation of 1921.	Total Expended
Salaries:			
Chairman	$208 37	$2,291 63	$2,500 00
Secretary	200 00	2,200 00	2,400 00
Asst. Secretary	187 50	2,062 50	2,250 00
Field Agents (4)	400 00	3,700 00	4,100 00
Stenographers (2)	200 00	2,200 00	2,400 00
File Clerk	125 00	1,375 00	1,500 00
Per Diem; Commissioners:			
J. P. Derham, Commissioner	$140 00	2,130 00	2,270 00
W. G. Query, Commissioner	140 00	2,790 00	2,930 00
Travelling Expenses:			
J. P. Derham, Commissioner	114 76	1,312 21	1,426 97
W. G Query, Commissioner	54 67	1,592 89	1,647 56
John I. Rice, Secretary	.....	9 06	9 06
I. J. Wilson, Field Agent	115 09	955 20	1,070 29
Chas. M. McCurry, Field Agent	152 86	830 68	983 54
H. G. Heyward, Field Agent	.....	1,047 57	1,047 57
W. F. Moseley, Field Agent	.....	542 77	542 77
Totals	$2,038 25	$25,089 51	$27,077 76
Stationery and Printing	$998 64	$1,046 15	$2,044 79
Office Rent	80 00	1,182 29	1,262 29
Postage Stamps	.....	200 00	200 00
Special Counsel Services	83 33	916 67	1,000 00
Miscellaneous Expenses	102 23	641 58	743 81
Totals	$3,302 45	$29,026 20	$32,328 65

STATEMENT OF THE EXPENDITURES OF THE EQUALIZATION ACCOUNT BY THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1920, TO NOVEMBER 30, 1921.

	Expended from Appropriation of 1920.	Expended from Appropriation of 1921.	Total Expended
Clerical Services	$285 00	$901 53	$1,186 53
Furniture and Fixtures	.....	61 25	61 25
Stationery and Printing	.....	814 25	814 25
Real Estate Survey, Columbia	1,230 00	905 00	2,135 00
Real Estate Survey, Spartanburg	.....	2,000 00	2,000 00
Miscellaneous Expenses	.....	90 50	90 50
Totals	$1,515 00	$4,772 53	$6,287 53

APPENDIX

January 24, 1922.

To His Excellency, Robert A. Cooper, Governor:

The Tax Board of Review herewith submits a report of the appeals of the assessments fixed by the Tax Commission for the year 1921 and attaches hereto a copy of its expense account for the year.

No. 1.

J. C. Moore & Sons, Columbia, S. C.

Alleges that their stock of merchandise was inventoried Dec. 31, 1920, and declined after that date from 50% to 75% and an allowance should be made for the deflation. The Board is of the opinion that the Tax Commission is required by law to assess the value of the Property on January 1st of the taxable year. Therefore, the assessment fixed by the Tax Commission was confirmed.

No. 2.

S. H. Bain, Lake City, S. C.

Alleges that he is not a merchant but a shoe repairer, and that the tools, implements, etc., are not worth in excess of $300.00. Withdrawn by the Tax Commission for adjustment.

No. 3.

Brown Furniture Co., Beaufort, S. C.

Alleges that they filed a merchant's stock statement, which was the inventory of the stock on hand January 1, 1921 and that the Commission assessed them in excess of the statement they filed. Withdrawn by the Tax Commission for adjustment.

No. 4.

Magnolia Dry Goods Co., Spartanburg, S. C.

Alleges that on account of depreciation of merchandise after

the period for making annual returns their assessment should not exceed $3,500 or $4,000. The assessment fixed by the Tax Commission was confirmed for reasons given in No. 1.

No. 5.

J. Wolfer & Co., Charleston, S. C.

Alleges that the assessment is excessive and unwarranted by their merchant's stock statement for the year. It appeared from the evidence submitted that the Tax Commission had not allowed the deduction of 33 1-3% allowed other merchants. The Board referred the petition to the Commission with recommendation that the usual 33 1-3% be allowed.

No. 6.

The New Idea, Manning, S. C.

Alleges that the value of merchandise on hand had declined at least 50% from the date the inventory was taken to the date of the appeal. The assessment fixed by the Tax Commission was confirmed for reason given in No. 1.

No. 7.

J. D. Hargrove, Dillon, S. C.

Alleges that the Tax Commission based the assessment on the value of the goods in inventory taken January 1st, when the Commission should have taken into consideration the depreciation in prices. The appellant was represented by an attorney who submitted affidavits of reputable citizens to the effect that the appellant did not have the amount of goods in stock as shown in the statement. Apparently the appellant included his receivables in his merchandise inventory. The Board returned the appeal to the Commission and recommended that the Commission deduct the amount of receivables from the inventory which would make the inventory $20,320.17, and after allowing the usual 33 1-3% for depreciation make the assessment on that basis.

No. 8.

H. Werblum, Florence, S. C.

Alleges that since the merchandise statement or questionaire was filed by him the merchandise had depreciated in value to a great degree. The assessment fixed by the Tax Commission was confirmed for reasons given in No. 1.

No. 9.

Charles Assey, Georgetown, S. C.

Alleges that the assessment should be fixed on the basis of inventory taken August 31, 1921, which inventory was attached to the appeal. It appears that the appellant did not have a copy of inventory taken January 1st, but alleges he had approximately the same amount of goods on August 31st, as he had on January 1st. The appellant's attorney submitted averified copy of the return made to the Federal Government as of December 31, 1920, which showed merchandise $3,408.45. The Board recommended that the Tax Commission assess the appellant on that basis.

No. 10.

Mrs. Pearl Machem, Administratrix, Laurens, S. C.

Alleges that when she took charge of the assets of the Machem Groc. Co., she found that the indebtness was equal to or more than the assets and asked that the assessment be reduced as the property, in her opinion, would not more than pay the debts of the company. Returned to the Tax Commission and attention called to the fact that the usual 25% allowed other wholesale grocery concerns had not been allowed appellant. The Board recommended that such allowance be made and the assessment fixed on that basis. The Board is of the opinion that the Tax Commission has not the authority, under the law governing assessments, to deduct the liabilities from the value of the merchandise stocks.

No. 11.

Pate & Skinner, Bishopville, S. C.

Alleges that their merchandise stock was taken at the highest

price and was not worth on August 25, 1921 more than 40% of the invoice cost. In addition to the grounds for appeal filed with the Tax Commission, the appellant showed that in marking the goods in his stock he added 10% for freight and other expenses, and when he took the inventory he took it at the cost marked on the items and not invoice cost. This information, however, had not been submitted to the Tax Commission and could not be considered by the Board. In view of the difference of 10% added to the invoice cost, the Board referred the matter back to the Tax Commission and recommended that the 10% be deducted from the total inventory and that the assessment be made on that basis.

No. 12.

J. Gallum, Bishopville, S. C.

Alleges that the assessment fixed by the Tax Commission is excessive in that the merchandise on August 27, 1921 was not worth more than 50% of the cost. Assessment fixed by the Tax Commission confirmed for reasons given in No. 1.

No. 13

Solomon Scheer, Conway, S. C.

Alleges that the assessment fixed by the Tax Commission is excessive and will impose upon him more than his proportionate share of the burden of taxation and is in excess of 42% of its true value. It appears that the assessment fixed by the Tax Commission was based on the report of the Field Agent. However, the Field Agent's report apparently showed two estimates and the Board, in the absence of definite information relative to the two estimates, modified the assessment fixed by the Tax Commission by accepting the smaller figure named by the Field Agent, $10,600, and fixed the assessment 42% of that amount.

No. 14

V. W. Williams, Mullins, S. C.

Alleges that the assessment fixed by the Tax Commission is more than the entire stock of merchandise would have sold for on June 1, 1921. The assessment fixed by the Tax Commission was based on the stock of merchandise on hand January 1st,

as is required by law, and not on the basis of its value five months later. The appellant did not submit evidence to show that the assessment fixed by the Tax Commission was more than 42% of the value of his merchandise on January 1st. Therefore, the assessment fixed by the Tax Commission was confirmed.

No. 15.

J. S. Parrish Co., Walhalla, S. C.

Appeals on the ground that the liabilities against the company were not taken into consideration or deducted from the merchandise. The appellant does not show any liabilities in his return. Assessment fixed by the Tax Commission was confirmed.

No. 16

F. D. Kennedy, Orangeburg, S. C.

Alleges that the Commission did not allow enough to cover the depreciation. Withdrawn by the Tax Commission for adjustment.

No. 17.

J. S. Montgomery, Orangeburg, S. C.

Alleges that the Commission erred in that it did not allow 40% depreciation on the stock of merchandise. The appellant did not show however that 40% was the correct amount to allow for depreciation. It appears that the Tax Commission allowed the appellant the same depreciation other merchants of same class. The assessment fixed by the Tax Commission was confirmed.

No. 18.

Mrs. J. F. Lesley, Pickens, S. C.

Alleges that the assessment fixed by the Tax Commission is in excess of what the stock of goods would sell for on the market. Withdrawn by the Tax Commission for further investigation. The appellant, however, was allowed the right to be heard at a later date if she so desired.

No. 19.

I. From, Union, S. C.

Alleges that the amount given in the questionaire under question "amount of inventory" was the correct inventory of the merchandise and that the Commission erred in adding to the inventory the figures $10,000, amount originally invested in the business. Withdrawn by the Tax Commission for adjustment.

No. 20.

R. Miles, Mullins, S. C.

Alleges that the assessment fixed by the Tax Commission is excessive in that the stock of merchandise had depreciated in value before and since the filing of the stock statement. It appears that the Tax Commission allowed the same per cent for depreciation as allowed other merchants in same class, but did not allow for depreciation since the period for filing stock statement. The Assessment fixed by the Tax Commission was confirmed as the Commission is required by law to assess property on the basis of its value January 1st in the taxable year.

No. 21.

Hayes Bros., Lake View, S. C.

Alleges that the assessment fixed by the Tax Commission is in excess of 42% of the value of the Stock and fixtures. Withdrawn by the Tax Commission for adjustment.

No. 22.

J. S. Polikoff, Aiken, S. C.

Alleges that the Tax Commission assessed the stock of merchandise for more than 42%. It appears from the statement of the Tax Commission that the appellant was allowed the same deduction that was allowed other merchants of same class. Therefore, the assessment fixed by the Tax Commission was confirmed.

No. 23.

Carolina Shoe Co., Columbia, S. C.

Alleges that the Tax Commission erred in not allowing a de-

duction of 50% for depreciation or decline in the market. It appears that the Tax Commission allowed the same deduction for depreciation that was allowed other merchants in same class. The appellant did not submit evidence to show that the decline in the market was greater than the deduction allowed by the Commission prior to January 1st, the date for filing the return. Therefore the assessment fixed by the Tax Commission was confirmed.

No. 24.

W. H. Huston & Bro., Greenville, S. C.

Alleges that the Commission assessed the stock of merchandise at more than 42% of inventory value on January 1st and there has been a depreciation since that time of 25%. The appellant did not offer sufficient data upon which to base a modification of the assessment fixed by the Tax Commission. The Tax Commission had no authority under the law to take into consideration the decline in the market after the period for filing the return. Therefore, the assessment fixed by the Tax Commission was confirmed.

No. 25.

Union Drug Co., Union, S. C.

As no grounds of appeal were stated, the notice of appeal was returned to the Tax Commission for further investigation.

We commend the Tax Commission for the splendid work they did last year and congratulate them on the small number of complaints, especially in view of the depressed condition of the country and the taxpayers. A majority of the complaints were based on the allegation that the market price of the property had declined since the period for making tax returns. It appears the complainants were not aware that the Tax Commission did not have the right to take into consideration the decline in the price of property after the period for making returns. Neither have they the right, under the law, to increase the assessments because there was an increase in the price of the commodities during the year.

We would also like to call your attention to the good work of

the Field Agent. Much friction has been eliminated by the personal contact of the Field Agent with the taxpayers.

Respectfully submitted,

B. F. McLEOD,
Chairman.
J. L. QUINBY,
D. A. GEER,
L. L. WAGNON,
E. M. CROXTON,
T. W. BERRY,
H. G. KAMINER.

SATEMENT OF APPROPRIATION AND EXPENDITURES ACCOUNT OF THE TAX BOARD OF REVIEW FOR THE YEAR 1921.

By appropriation, year 1921		$1,500 00
To amount expended		196 12
By balance unexpended		$1,303 88
B. F. McLeod, Chairman four days, $20; expenses $44.32	$64 32	
T. W. Berry, three days, $15; 106 miles, $10.60	25 00	
L. L. Wagnon, three days, $15; 65 miles, $6.50	21 50	
E. M. Croxton, three days, $15; 70 miles, $7.00	22 00	
D. A. Greer, three days, $15; 117 miles, $11.70	26 70	
H. G. Kaminer, one day, $5; 20 miles, $2.00	7 00	
Mrs. Thos. H. Peeples, Stenographic work	9 00	
O. S. Horsey, Stenographic work	20 00	
Total		$196 12

RECAPITULATION.

Per Diem, Members of the Board	$85 00	
Expenses, Chairman of the Board	44 32	
Mileage, Members of the Board	37 80	
Stenographic work	29 00	
Total expended		$196 12

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